**PT SEJAHTERARAYA ANUGRAHJAYA Tbk DAN ENTITAS ANAK/*AND SUBSIDIARIES***

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YANG BERAKHIR PADA 31 MARET 2020 DAN 2019 (TIDAK DIAUDIT)

SERTA UNTUK TAHUN YANG BERAKHIR PADA

31 DESEMBER 2019 (DIAUDIT)

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*ENDED MARCH 31, 2020 AND 2019 (UNAUDITED)*

*AND FOR THE YEAR ENDED DECEMBER 31, 2019 (AUDITED****)***

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| --- | --- | --- | --- | --- | --- | --- |
|  | **Catatan/**  ***Notes*** |  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |  |  |
| **ASET** |  |  |  |  |  | ***ASSETS*** |
|  |  |  |  |  |  |  |
| **ASET LANCAR** |  |  |  |  |  | ***CURRENT ASSETS*** |
| Kas dan setara kas | 3f,3g,3r,5, 35,39 |  | 216.662.299.289 |  | 232.117.189.241 | *Cash and cash equivalents* |
| Piutang usaha |  |  |  |  |  | *Trade receivables* |
| Pihak berelasi | 3e,3f,3h,3r,6,39 |  | - |  | 1.927.400 | *Trade receivable* |
| Pihak ketiga setelah |  |  |  |  |  | *Third parties-net* |
| dikurangi cadangan |  |  |  |  |  | *of allowance* |
| kerugian penurunan nilai |  |  |  |  |  | *for impairment losses* |
| sebesar  Rp 17.624.947.621 |  |  |  |  |  | *for  Rp 17,624,947,621* |
| pada 31 Maret 2020 dan |  |  |  |  |  | *in March 31,2020 and* |
| Rp 18.639.298.120 pada |  |  |  |  |  | *Rp 18,639,298,120 in* |
| 31 Desember 2019 | 3f,3h,3r,6,35,39 |  | 156.858.349.709 |  | 145.815.303.089 | *December 31,2019* |
| Piutang lain-lain |  |  |  |  |  | *Other receivables* |
| Pihak ketiga | 3f,3r,7,39 |  | 3.773.319.542 |  | 3.918.547.531 | *Third parties* |
| Pajak dibayar dimuka | 3m,17b |  | 41.043.281 |  | 41.043.281 |  |
| Persediaan | 3i,8 |  | 49.937.106.165 |  | 39.893.394.576 | *Inventories* |
| Uang muka | 9 |  | 205.916.645.312 |  | 201.502.098.245 | *Advance for purchases* |
| Biaya dibayar dimuka | 3j,10 |  | 5.667.504.022 |  | 3.136.941.170 | *Others current assets* |
|  |  |  |  |  |  |  |
| Jumlah Aset Lancar |  |  | 638.856.267.320 |  | 626.426.444.533 | *Total Current Assets* |
|  |  |  |  |  |  |  |
| **ASET TIDAK LANCAR** |  |  |  |  |  | ***NON-CURRENT ASSETS*** |
| Taksiran tagihan pajak penghasilan | 17a |  | 1.733.080.113 |  | 1.733.080.113 | *Estimated claim for tax*  *refund* |
| Aset tetap - setelah dikurangi |  |  |  |  |  | *Property and equipment* |
| akumulasi penyusutan |  |  |  |  |  | *- net of accumulated* |
| sebesar |  |  |  |  |  | *depreciation of* |
| Rp 655.437.334.779 dan |  |  |  |  |  | *Rp655,437,334,779 and* |
| Rp 629.006.272.888 |  |  |  |  |  | *Rp 629,006,272,888* |
| pada tanggal 31 Maret 2020 dan 31 Desember 2019 | 3k,11 |  | 2.404.755.680.351 |  | 2.056.342.191.327 | *as of March 31.*  *2020 and December 31, 2019* |
| Properti investasi | 12 |  | 40.010.000.000 |  | 40.010.000.000 | *Investment property* |
| Aset takberwujud - setelah |  |  |  |  |  | *Intangible asset* |
| dikurangi akumulasi |  |  |  |  |  | *- net of accumulated* |
| amortisasi sebesar |  |  |  |  |  | *Amortization of* |
| Rp 10.881.808.270. dan Rp 10.374.012.937 |  |  |  |  |  | *Rp 10,881,808,270 and  Rp 10,374,012,937* |
| pada tanggal 31 Maret 2020 dan 31 Desember 2019 | 3l,13 |  | 6.793.347.515 |  | 5.773.322.848 | *as of March 31. 2020 and December 31, 2019* |
| Aset pajak tangguhan - bersih | 3m,17f |  | 59.693.413.823 |  | 60.440.184.332 | *Deferred tax assets - net* |
| Aset tidak lancar lain-lain | 37 |  | 81.085.153.235 |  | 81.085.153.235 | *Other non-current assets* |
| *Goodwill* | 3l,38 |  | 237.770.574.237 |  | 237.770.574.237 | *Goodwill* |
|  |  |  |  |  |  |  |
| Jumlah Aset Tidak Lancar |  |  | 2.831.841.249.274 |  | 2.483.154.506.092 | *Total Non-Current Assets* |
|  |  |  |  |  |  |  |
| **JUMLAH ASET** |  |  | **3.470.697.519.594** |  | **3.109.580.950.625** | ***TOTAL ASSETS*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Catatan/**  ***Notes*** |  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |  |  |
| **LIABILITAS DAN EKUITAS** |  |  |  |  |  | ***LIABILITIES AND***  ***EQUITY*** |
|  |  |  |  |  |  |  |
| **LIABILITAS** |  |  |  |  |  | ***LIABILITIES*** |
|  |  |  |  |  |  |  |
| **LIABILITAS JANGKA PENDEK** |  |  |  |  |  | ***CURRENT LIABILITIES*** |
| Utang bank jangka pendek | 3f,3r,14,19,39 |  | 25.007.256.836 |  | 24.678.569.749 | *Short-term bank loans* |
| Utang usaha | 3r,15,39 |  | 110.499.274.270 |  | 101.039.665.233 | *Trade payables* |
| Utang kontraktor | 3f,3r,16,39 |  | 27.468.494.698 |  | 88.419.683.936 | *Contractor payables* |
| Utang lain-lain | 3e,3r,20,39 |  |  |  |  | *Other payables* |
| Pihak ketiga |  |  | 65.747.782 |  | 7.345.979.636 | *Third party* |
| Pihak berelasi |  |  | 971.345.117.213 |  | 742.910.378.334 | *Related party* |
| Utang pajak | 3m,17c |  | 5.639.790.088 |  | 6.070.920.982 | *Taxes payable* |
| Pendapatan sewa diterima di muka |  |  |  |  |  | *Unearned rent* |
| Pihak ketiga |  |  | 3.330.551.798 |  | 1.697.842.470 | *Third party* |
| Pihak berelasi |  |  | - |  | 1.701.750.000 | *Related party* |
| Beban yang masih harus dibayar | 3r,18,39 |  | 59.478.812.685 |  | 62.016.194.356 | *Accrued expenses* |
| Bagian lancar atas utang |  |  |  |  |  | *Current portion of* |
| jangka panjang |  |  |  |  |  | *long-term debts* |
| Utang bank |  |  |  |  |  | *Bank loans* |
| Pihak berelasi | 3f,3r,19 |  | 98.664.153.860 |  | 50.000.000.000 | *Related party* |
| Utang lainnya jangka  Pendek | 3r,20,39 |  | 1.524.564.029 |  | 1.524.564.029 | *Other current payables* |
|  |  |  |  |  |  |  |
| Jumlah Liabilitas Jangka  pendek |  |  | 1.303.023.763.259 |  | 1.087.405.548.725 | *Total Current Liabilities* |
|  |  |  |  |  |  |  |
| **LIABILITAS JANGKA PANJANG** |  |  |  |  |  | ***NON-CURRENT***  ***LIABILITIES*** |
| Utang jangka panjang - setelah dikurangi bagian jangka pendek |  |  |  |  |  | *Long-term debts - net of*  *current maturities* |
| Liabilitas Sewa |  |  | 180.257.628.937 |  | - | *Lease Liabilities* |
| Utang bank | 3f,3r,19,39 |  |  |  |  | *Bank loans* |
| Pihak berelasi |  |  | 150.000.000.000 |  | 176.879.793.470 | *Related party* |
| Liabilitas imbalan pasca kerja | 3n,21 |  | 70.455.969.355 |  | 68.670.506.868 | *Post-employment benefits*  *liabilities* |
|  |  |  |  |  |  |  |
| Jumlah Liabilitas Jangka Panjang |  |  | 400.713.598.292 |  | 245.550.300.338 | *Total Non-current*  *Liabilities* |
|  |  |  |  |  |  |  |
| **JUMLAH LIABILITAS** |  |  | **1.703.737.361.551** |  | **1.332.955.849.063** | ***TOTAL LIABILITIES*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Catatan/**  ***Notes*** |  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |  |  |
| **EKUITAS** |  |  |  |  |  | ***EQUITY*** |
| **Ekuitas yang Dapat Diatribusikan Kepada Pemilik Entitas Induk** |  |  |  |  |  | ***Equity Attributable to the***  ***Equity Holders of the Parent Entity*** |
| Modal saham - nilai nominal  Rp 100 per saham |  |  |  |  |  | *Capital stock - Rp 100 par*  *value per share* |
| Modal dasar 20.000.000.000 saham |  |  |  |  |  | *Authorized capital*  *20,000,000,000 shares* |
| Modal ditempatkan dan disetor - 12.000.705.445 saham pada periode 31 Maret 2020 dan 31 Desember 2019 | 22 |  | 1.200.070.544.500 |  | 1.200.070.544.500 | *Issued and paid up capital -*  *12,000,705,445 shares*  *in March 31, 2020 and December 31, 2019* |
| Tambahan modal disetor - bersih | 23 |  | 1.124.816.856.453 |  | 1.124.816.856.453 | *Additional paid-in capital-*  *net* |
| Keuntungan aktuaria |  |  | 24.520.461.602 |  | 24.755.499.148 | *Gain on actuarial* |
| Saldo laba |  |  |  |  |  | *Retained earnings* |
| Ditentukan penggunaanya | 24 |  | 2.000.000.000 |  | 2.000.000.000 | *Appropriated* |
| Belum ditentukan penggunaannya | 24 |  | (585.351.522.951) |  | (575.930.831.448) | *Unappropriated* |
|  |  |  |  |  |  |  |
| Sub - jumlah |  |  | 1.766.056.339.604 |  | 1.775.712.068.653 | *Sub - total* |
|  |  |  |  |  |  |  |
| Kepentingan Non-Pengendali | 3c,24 |  | 903.815.439 |  | 913.032.909 | *Non-Controlling Interest* |
|  |  |  |  |  |  |  |
| **JUMLAH EKUITAS** |  |  | 1.765.960.155.043 |  | 1.776.625.101.562 | ***TOTAL EQUITY*** |
|  |  |  |  |  |  |  |
| **JUMLAH LIABILITAS DAN EKUITAS** |  |  | **3.470.697.516.594** |  | **3.109.580.950.625** | ***TOTAL LIABILITIES AND***  ***EQUITY*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Catatan / *Notes*** |  | **31 Maret/**  **March 31, 2020** |  | **31 Maret/**  **March 31, 2019** |  |
|  |  |  |  |  |  |  |
| Pendapatan | 3p,25 |  | 282.123.088.531 |  | 259.141.263.712 | *Revenue* |
| Beban langsung | 3p,26 |  | (195.411.971.457) |  | (180.659.792.826) | *Direct Cost* |
|  |  |  |  |  |  |  |
| **LABA BRUTO** |  |  | **86.711.117.074** |  | **78.481.470.886** | ***GROSS PROFIT*** |
|  |  |  |  |  |  |  |
| Beban penjualan | 3p,27 |  | (2.908.833.601) |  | (2.320.998.474) | *Selling expenses* |
| Beban umum dan administrasi | 3p,28 |  | (91.639.342.583) |  | (69.611.654.010)) | *General and administrative*  *expenses* |
| Beban bunga |  |  | (3.681.610.447) |  | (3.675.660.809) | *Interest expense* |
| Keuntungan (kerugian) selisih kurs | 3f |  | 390.333.828 |  | 306.274.456 | *Gain (loss) foreign*  *exchange* |
| Beban cadangan kerugian penurunan nilai piutang |  |  | (428.096.113) |  | (173.570.001) | *Impairment losses for*  *receivables* |
| Pendapatan bunga | 3p |  | 2.227.529.346 |  | 2.420.619.566 | *Interest income* |
| Pendapatan sewa | 3p |  | 787.790.978 |  | 1.558.875.408 | *Rent income* |
| Lain-lain - bersih | 3p |  | 513.023.672 |  | 268.004.671 | *Other - net* |
|  |  |  |  |  |  |  |
| **LABA (RUGI) SEBELUM PAJAK PENGHASILAN** |  |  | **(8.028.087.847)** |  | **6.604.895.280** | ***INCOME (LOSS) BEFORE TAX*** |
|  |  |  |  |  |  |  |
| **MANFAAT (BEBAN) PAJAK PENGHASILAN** |  |  |  |  |  | ***INCOME TAX BENEFIT***  ***(EXPENSES)*** |
| Pajak kini | 3m,17e |  | (655.050.621) |  |  | *Current tax* |
| Pajak tangguhan | 3m,13,17f |  | (746.770.505) |  | ( 2.615.815.896) | *Deferred tax* |
|  |  |  |  |  |  |  |
| Jumlah manfaat (beban) Pajak Penghasilan |  |  | (1.401.821.126) |  | ( 2.615.815.896) | *Total income Tax Benefit*  *(Expense)* |
|  |  |  |  |  |  |  |
| **LABA (RUGI) BERSIH PERIODE BERJALAN** |  |  | **(9.429.908.973)** |  | **3.989.079.384** | ***INCOME ( LOSS) FOR THE PERIOD*** |
|  |  |  |  |  |  |  |
| **PENGHASILAN KOMPREHENSIF LAIN** |  |  |  |  |  | ***OTHER***  ***COMPREHENSIVE***  ***INCOME*** |
| **Pos yang tidak akan direklasifikasi ke laba rugi** **dalam periode berikutnya** |  |  |  |  |  | ***Items Not to be Reclassified***  ***to Profit or Loss in Subsequent Periods:*** |
| Pengukuran kembali program imbalan pasti | 3n |  | (235.037.546) |  | 702.938.182 | *Remeasurement on defined*  *benefit program* |
| Pajak penghasilan terkait | 3m |  | - |  | ( 175.734.546) | *Related income tax* |
|  |  |  |  |  |  |  |
| Penghasilan komprehensif lain tahun berjalan setelah pajak |  |  | (235.037.546) |  | 527.203.636 | *Other comprehensive*  *income for the year*  *net of tax* |
|  |  |  |  |  |  |  |
| **JUMLAH LABA (RUGI) KOMPREHENSIF TAHUN BERJALAN** |  |  | **(9.664.946.519)** |  | **4.516.283.020** | ***TOTAL***  ***COMPREHENSIVE***  ***INCOME (LOSS) FOR THE YEAR*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **Catatan / *Notes*** |  | **31 Maret/**  **March 31, 2020** |  | **31 Maret/**  **March 31, 2019** |  |
|  |  |  |  |  |  |  |
| **Laba (Rugi) tahun berjalan yang dapat diatribusikan kepada:** |  |  |  |  |  | ***Net Income (loss)***  ***attributable to:*** |
| Pemilik Entitas Induk |  |  | (9.420.691.503) |  | 4.006.403.562 | *Owner of the Parent Entity* |
| Kepentingan non-pengendali | 24 |  | (9.217.470) |  | ( 17.324.178) | *Non-controlling interest* |
|  |  |  |  |  |  |  |
|  |  |  | **(9.429.908.973)** |  | **3.989.079.384** |  |
| **Penghasilan komprehensif tahun berjalan yang dapat diatribusikan kepada:** |  |  |  |  |  | ***Total comprehensive***  ***Income for the year***  ***attributable to:*** |
| Pemilik Entitas Induk |  |  | (235.037.546) |  | 527.231.271 | *Owner of the Parent Entity* |
| Kepentingan non-pengendali | 24 |  |  |  | ( 27.635) | *Non-controlling interest* |
|  |  |  |  |  |  |  |
|  |  |  | **(235.037.546)** |  | **527.203.636** |  |
|  |  |  |  |  |  |  |
| **Jumlah laba (rugi) komprehensif tahun berjalan yang dapat diatribusikan kepada:** |  |  |  |  |  | ***Total comprehensive***  ***income (loss) for the year***  ***attributable to:*** |
| Pemilik Entitas Induk |  |  | (9.655.729.049) |  | 4.533.634.833 | *Owner of the Parent Entity* |
| Kepentingan non-pengendali |  |  | (9.217.470) |  | ( 17.351.813) | *Non-controlling interest* |
|  |  |  |  |  |  |  |
|  |  |  | **(9.664.946.519)** |  | **4.516.283.020** |  |
|  |  |  |  |  |  |  |
| **Laba (Rugi) per saham yang dapat diatribusikan kepada pemilik Entitas Induk** | 3o,30 |  | **(0.79)** |  | **0 .33** | ***Income (Loss) per share***  ***attributable to owner of the Parent Entity*** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Modal Saham/**  ***Capital Stock*** |  | **Tambahan Modal  Disetor/ *Additional  Paid-in Capital*** |  | **Pengukuran Kembali Program Imbalan Pasti/ *Remeasurement on Defined Benefit Program*** |  | **Saldo Laba/**  ***Retained Earnings*** | | | | |  | **Kepentingan Non- Pengendali/ *Non- Controlling Interest*** |  | **Jumlah Ekuitas/ *Total Equity*** |
|  |  |  |  | **Ditentukan penggunaannya/ *Appropriated*** |  | **Belum ditentukan Penggunaannya/**  ***Unappropriated*** |  | **Jumlah/**  ***Total*** |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo 31 Desember 2018/**  ***Balance as of December 31, 2018*** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **15.089.406.851** |  | **2.000.000.000** |  | **(500.261.030.389)** |  | **1.841.715.777.415** |  | **1.004.310.726** |  | **1.842.720.088.141** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rugi Komprehensif Periode Berjalan/ *Comprehensive loss for the Period* |  | - |  | - |  | 527.231.271 |  | - |  | 4.006.403.562 |  | 4.533.634.833 |  | (17.351.813) |  | 4.516.283.020 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo 31 Maret 2019/**  ***Balance as of March 31, 2019*** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **15.616.638.122** |  | **2.000.000.000** |  | **(496.254.626.827)** |  | **1.846.249.412.248** |  | **986.958.913** |  | **1.847.236.371.161** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo 31 Desember 2019/**  ***Balance as of December 31, 2019*** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **24.755.499.148** |  | **2.000.000.000** |  | **(575.930.831.448)** |  | **1.775.712.068.653** |  | **913.032.909** |  | **1.776.625.101.562** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rugi Komprehensif Periode Berjalan/ *Comprehensive loss for the Period* |  | - |  | - |  | (235.037.546) |  | - |  | **(9.420.691.503)** |  | **(9.655.729.049)** |  | (9.217.470) |  | **(9.664.946.519)** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo 31 Maret 2020/**  ***Balance as of March 31, 2020*** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **24.520.521.602** |  | **2.000.000.000** |  | (585.351.522.951**)** |  | **1.766.056.339.604** |  | **903.815.439** |  | **1.766.960.155.043** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Maret/**  **March 31, 2019** |  |
|  |  |  |  |  |
| **ARUS kas dari aktivitas operasi** |  |  |  | ***CASH FLOWS FROM***  ***OPERATING ACTIVITIES*** |
| Penerimaan dari pasien | 272.129.249.695 |  | 227.558.335.619 | *Cash received from patients* |
| Pembayaran kas kepada pemasok dan kontraktor | (69.625.361.285) |  | (26.579.905.393) | *Cash paid to suppliers and*  *contractors* |
| Pembayaran kas kepada direksi dan karyawan | (129.717.290.579) |  | (123.052.464.252) | *Cash paid to directors and*  *employees* |
| Pembayaran untuk operasional  lainya | (64.642.380.117) |  | (56.970.498.885) | *Payments for other operating*  *activities* |
|  |  |  |  |  |
| Kas yang dihasilkan dari operasi | 8.144.217.714 |  | 20.955.467.089 | *Cash provided by operations* |
| Pembayaran kas untuk perpajakan | (13.110.700.605) |  | (43.128.353.037) | *Payments for taxes* |
| Penghasilan bunga yang diterima | 1.286.751.412 |  | 2.441.691.009 | *Interest income received* |
|  |  |  |  |  |
| Kas Bersih yang Diperoleh dari Aktivitas Operasi | **(3.679.731.478)** |  | **(19.731.194.939)** | *Net Cash Flows Provided by*  *Operating Activities* |
|  |  |  |  |  |
| **ARUS KAS DARI AKTIVITAS INVESTASI** |  |  |  | ***CASH FLOWS FROM***  ***INVESTING ACTIVITIES*** |
|  |  |  |  |  |
| Hasil penjualan aset tetap | - |  | - | *Proceeds from sale of fixed assets* |
| Perolehan aset tetap | (38.574.208.604) |  | ( 60.987.520.624) | *Acquisitions of property and*  *equipment* |
| Pembayaran uang muka pembelian aset tetap | (12.597.824.613) |  | ( 54.431.066.848) | *Payments of advances for*  *purchases of*  *property and equipment* |
| Perolehan perangkat lunak | - |  | - | *Acquisitions of software* |
| Dampak dari penggabungan usaha | - |  | - | *Impact from merger* |
| Perolehan aset dalam  penyelesaian | (1.811.813.939) |  | (9.697.906.799) | *Acquisition of asset under*  *construction* |
|  |  |  |  |  |
| Kas Bersih yang Digunakan untuk Aktivitas Investasi | (52.983.847.155) |  | (125.116.494.271) | *Net Cash Flows Used in Investing*  *Activities* |
|  |  |  |  |  |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** |  |  |  | ***CASH FLOWS FROM***  ***FINANCING ACTIVITIES*** |
| Pembayaran utang jangka panjang |  |  |  | *Payment of long-term loans*  *third parties* |
| Pihak ketiga | 20.093.096,054 |  | 443.706.136 |  |
| Pihak berelasi | 2.365.523.944 |  | 60.000.000.000 |  |
| Pembayaran bunga | (2.698.386.549) |  | (3.322.406.656) | *Interest payments* |
| Pembayaran utang Jangka Pendek kepada pihak ketiga |  |  | (136.656.000) | *Payment of lease payble to*  *third parties* |
| Penerimaan utang kepada pihak berelasi | 21.448.455.232 |  | 81.594.501.301 | *Payment of lease payble to*  *related parties* |
|  |  |  |  |  |
| Kas Bersih yang digunakan untuk Aktivitas Pendanaan | **41.208.688.682** |  | **138.579.144.781** | *Net Cash Flows Used in*  *Financing Activities* |
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|  | **31 Maret/**  **March 31, 2020** |  | **31 Maret/**  **March 31, 2019** |  |
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| **PENURUNAN BERSIH KAS. SETARA KAS DAN CERUKAN** | **(15.454.889.952)** |  | **(6.268.544.429)** | ***NET DECREASE IN CASH.***  ***CASH EQUIVALENTS AND BANK OVERDRAFT*** |
|  |  |  |  |  |
| **KAS, SETARA KAS DAN CERUKAN AWAL PERIODE** | 232.117.189.241 |  | 224.622.127.737 | ***CASH. CASH EQUIVALENTS***  ***AND BANK OVERDRAFT AT BEGINNING OF PERIOD*** |
|  |  |  |  |  |
| **KAS, SETARA KAS DAN CERUKAN AKHIR PERIODE** | **216.662.299.289** |  | **218.353.583.308** | ***CASH, CASH EQUIVALENTS***  ***AND BANK OVERDRAFT AT END OF PERIOD*** |
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| 1. **UMUM** | 1. ***GENERAL*** |
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| 1. **Pendirian dan Informasi Umum** | 1. ***Establishment and General information*** |
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| PT Sejahteraraya Anugrahjaya Tbk (Perusahaan) didirikan berdasarkan Akta Pendirian No. 210 tanggal 20 Mei 1991 dari Notaris Misahardi Wilamarta S.H., Notaris di Jakarta dengan nama PT Sejahtera Raya Anugrah. Akta pendirian tersebut telah disahkan oleh Kementerian Kehakiman Republik Indonesia dengan surat keputusan No. C2-HT01.01-A 9205 tanggal 28 Nopember 1992 serta telah diumumkan dalam Berita Negara Republik Indonesia No. 104 tanggal 31 Desember 1994. Tambahan No. 10967. Nama Perusahaan telah diubah menjadi PT Sejahteraraya Anugrahjaya berdasarkan Akta No. 200 tanggal 11 Desember 1992 dari Notaris Misahardi Wilamarta S.H., Notaris di Jakarta. Akta perubahan nama tersebut telah disahkan oleh Kementerian Kehakiman Republik Indonesia dengan surat keputusan No.C2-3786.HT.01.01.TH.93 tanggal 26 Mei 1993 serta telah diumumkan dalam Berita Negara Republik Indonesia Berita Negara Republik Indonesia No.104 tanggal 31 Desember 1994, Tambahan No. 10967. | *PT Sejahteraraya Anugrahjaya Tbk (the Company) was established based on Deed No. 210 dated May 20, 1991 of Misahardi Wilamarta S.H., Notary in Jakarta under the name PT Sejahtera Raya Anugrah. The Deed of establishment was approved by Minister of Justice of the Republic of Indonesia in hisDecision Letter No. C2-HT01.01-A 9205 dated November 28, 1992 and was published in the State Gazette of Republic of Indonesia No. 104 dated December 31, 1994 Supplement No. 10967. The Company’s name had been changed to PT Sejahteraraya Anugrahjaya based on Deed, No. 200 dated December 11, 1992 of Misahardi Wilamarta SH., Notary in Jakarta. The change of the Company’s name was approved by the Minister of Justice of the Republic Indonesia his Decision Letter* *No. C2-3786.HT.01.01.TH.93 dated May 26, 1993 and has been published in the of State Gazette No. 104 Supplement No. 10967 dated December 31, 1994.* |
|  |  |
| Anggaran Dasar Perusahaan telah beberapa kali mengalami perubahan, terakhir dituangkan dalam Akta Notaris No. 154 tanggal 20 Juli 2018 dari Notaris Buntario Tigris Darmawa Ng. S.H., S.E., M.H., Notaris di Jakarta. sehubungan dengan peningkatan modal ditempatkan dan disetor. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.03-0227614 tahun 2018 tanggal 31 Juli 2018. | *The Company’s Articles of Association have been amended several times. most recently by Notarial Deed No. 154 dated July 20, 2018 of Notary Buntario Tigris Darmawa NG. S.H.,S.E., M.H., Notary in Jakarta. in regards to changes in authorized and additional paid in capital. This change was approved by the Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU-AH.01.03-0227614 year 2018 dated July 31, 2018.* |
|  |  |
| Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan yang telah disesuaikan dengan Peraturan Kepala Badan Pusat Statistik No. 19 tahun 2017 yang dituangkan dalam akta No. 2540 tanggal 27 Juni 2019 oleh Notaris di Jakarta  Recky Francky Limpele, S.H. dan mendapatkan pengesahan No. AHU-0036352.AH.01.02 tahun 2019 tanggal 11 Juli 2019 dengan kegiatan usaha yang dilaksanakan oleh Perusahaan adalah memberikan jasa pelayanan medik. | *In accordance with Article 3 of the Company's Articles of Association which have been adapted to the Head of the Central Statistics Agency No. 19 of 2017 as outlined in deed No. 2540 dated  June 27, 2019 by a Notary in Jakarta  Recky Francky Limpele, S.H. and received approval No. AHU-0036352.AH.01.02 of 2019 dated  July 11, 2019 with business activities carried out by the Company to provide medical services.* |
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| Perusahaan memperoleh izin operasional rumah sakit dari Departemen Kesehatan Republik Indonesia dalam Surat Keputusannya No. YM.02.04.3.5.02690 tanggal 14 Juni 1995 yang berlaku sampai 14 Juni 2000. Izin operasi ini telah diperpanjang beberapa kali, terakhir melalui Keputusan Kepala Badan Koordinasi Penanaman Modal dan Pelayanan Terpadu Provinsi  Banten atas nama Gubernur Banten  No. 06/36/IOT/Kes/BKPMPT/2015 tertanggal 9 Juli 2015, dan berlaku selama lima tahun yang berakhir pada tanggal 9 Juli 2020. | *The Company obtained permit from Ministry of health of the Republic Indonesia in his decision letter No. YM.02.04.3.5.02690 dated June 14, 1995 for the period until June 14. 2000. This permit have been extended several times. most recently by Decree of Head of Investmen Coordinating Board and Integrated Service sof Banten Province  on behalf of Governor of Banten  No. 06/36/IOT/Kes/BKPMPT/2015 dated  July 9, 2015, and valid for five years period until July 9, 2020.* |
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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
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| 1. **Pendirian dan Informasi Umum - Lanjutan** | 1. ***Establishment and General Information - Continued*** |
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| Perusahaan mulai melakukan kegiatan operasional pada bulan Juli 1995. | *The Company commenced its operations on  July 1995.* |
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| Perusahaan Berkedudukan di Jalan Honoris Raya. Perumahan Modern, Tangerang. | *The Company is located at Jalan Honoris Raya. Perumahan Modern, Tangerang.* |
|  |  |
| PT Mayapada Healthcare Group adalah entitas induk terakhir Perusahaan. | *PT Mayapada Healthcare Group is the ultimate parent entity of the Company.* |
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| 1. **Penawaran Umum Saham Perusahaan** | 1. ***The Company’s Public Offerings*** |
|  |  |
| Pada tanggal 31 Maret 2011, Perusahaan memperoleh pernyataan efektif dari Ketua Badan Pengawas Pasar modal dan Lembaga Keuangan (BAPEPAM-LK) dengan suratnya No. S-02238/BEI.PPJ/04-2011 untuk melakuan penawaran umum sebanyak 750 juta lembar saham biasa dengan nilai nominal Rp 100 dengan harga penawaran perdana Rp 120 per lembar saham. Berdasarkan surat No. S-02238/BEI.PPJ/04-2011 tanggal 6 April 2011, Bursa Efek Indonesia telah menyetujui Pencatatan Efek Perusahaan di Bursa Efek Indonesia. | *On March 31, 2011. the Company received an effective statement from the Chairman of the Capital Market and Financial Institution Supervisory  Agency in his Decision Letter  No. S/02238/BEI.PPJ/04/2011 to offer 750 millions shares to the public with par value of  Rp 100 per share. at initial offering price Rp 120 per share. Based Letter No. S-02238/BEI.PPJ/04-2011 dated April 6, 2011, the Indonesia Stock Exchange has approved the Listing of the Company’s securities in Indonesia Stock Exchange.* |
|  |  |
| Pada tanggal 11 Desember 2012, Perusahaan memperoleh pernyataan efektif dari Ketua Badan Pengawas Pasar modal dan Lembaga Keuangan (BAPEPAM-LK) dengan suratnya  No. S-14122/BL/2012 untuk melakuan Penawaran Umum Terbatas I (“PUT I”) dengan Hak Memesan Efek Terlebih Dahulu (“HMETD”). Dalam penawaran ini dikeluarkan saham baru Perusahaan sebanyak 2.495.233.593 lembar saham biasa dengan nilai nominal Rp 100 dengan harga penawaran sebesar Rp 260 per lembar saham. | *On December 11, 2012. the Company received an effective statement from the Chairman of the Capital Market and Financial Institution Supervisory Agency in his Decsion Letter No. S-14122/BL/2012 through Pre-emptive Rights Issue I ("PUT I"). In this offering. the Company issued 2,495,233,593 ordinary shares at of nominal value of Rp 100 with offering price of Rp 260 per share.* |
|  |  |
| Pada tanggal 26 Oktober 2016, Perusahaan memperoleh pernyataan efektif dari Otoritas Jasa Keuangan (OJK) dengan suratnya  No. S-614/D.04/2016 untuk melakukan Penawaran Umum Terbatas II (“PUT II”) dengan Hak Memesan Efek Terlebih Dahulu (“HMETD”). Dalam penawaran ini, Perusahaan mengeluarkan saham baru sebanyak 2.887.300.388 lembar saham biasa dengan nilai nominal Rp 100 per lembar saham dengan harga penawaran sebesar Rp 280 per lembar saham. | *On October 26, 2016. the Company received an effective statement from Financial Service Authority/Otoritas Jasa Keuangan (OJK) in its letter No. S-614/D.04/2016 for Limited Public Offering II (“PUT II”) through Pre-emptive Rights Issue ("HMETD"). In this offering, the Company issued 2,887,300,388 ordinary shares at a nominal value of Rp 100 per share with offering price of Rp 280 per share.* |
|  |  |
| Jumlah saham Perusahaan yang tercatat di Bursa Efek Indonesia sebanyak 12.000.075.445 lembar saham pada tanggal 31 Maret 2020 dan  31 Desember 2019. | *Total shares of the Company listed on the Indonesia Stock Exchange as of March 31, 2020 and December 31, 2019, are 12,000,075,445 shares. respectively.* |

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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
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| 1. **Transaksi Penggabungan Usaha** | 1. ***Merger Transaction*** |
|  |  |
| Pada bulan Mei 2018, Perusahaan bersama - sama dengan PT Bogor Medical Center (BMC). menyampaikan surat ke Otoritas Jasa Keuangan (OJK) sehubungan dengan rencana penggabungan usaha BMC (Perusahaan yang Bergabung) ke dalam Perusahaan (secara kolektif disebut Peserta Penggabungan). | *In May 2018, the Company has together with  PT Bogor Medical Center (BMC). submitted letters to Financial Service Authority (OJK) in connection with the merger plan between BMC (the Merging Company) into the Company (collectively called as Merging Parties).* |
|  |  |
| Setelah proses Penggabungan Usaha ini terlaksana, maka kepemilikan para pemegang saham Peserta Penggabungan dalam Perusahaan Hasil Penggabungan sebagian akan terdilusi dan sebagian lagi akan mengalami peningkatan secara proporsional sesuai dengan persentase kepemilikan mereka dalam masing-masing Peserta Penggabungan sebagai akibat dari konversi saham sesuai dengan faktor konversi saham yakni pada tanggal efektifnya Penggabungan Usaha. pemegang saham BMC akan menerima saham 71.315,21 lembar saham SRAJ untuk setiap 1 saham BMC. | *Once the Merger is implemented, the ownership of the shareholders of the Merging Parties in the Surviving Company shall be partly diluted or partly increased in proportion to their shareholdings in each of the Merging Parties as a result of the conversion of shares in accordance with the respective share conversion factorsOn the effective date of the Merger. BMC’s shareholders will receive 71,315.21 shares in SRAJ for every 1 BMC shares.* |
|  |  |
| Perusahaan telah memperoleh Pemberitahuan Efektifnya Pernyataan Penggabungan Usaha dari OJK. dalam suratnya No. S-40/D.04/2018 tanggal  3 Mei 2018. | *The Company has received Notice of Effectiveness of the Merger Statement from OJK in its letter  No. S-40/D.04/2018 dated May 3, 2018.* |
|  |  |
| Selanjutnya, berdasarkan Akta Rapat Umum Pemegang Saham Luar Biasa (“RUPSLB”)  No. 17 tanggal 4 Mei 2018 dari  Notaris Buntario Tigris. S.H., S.E., M.H., Notaris di Jakarta. para pemegang saham menyetujui peningkatan modal ditempatkan dan disetor Perusahaan yang dilakukan dalam rangka penggabungan usaha SRAJ dan BMC serta menyetujui perubahan Anggaran Dasar Perusahaan yang dilaksanakan terkait dengan rencana penggabungan. | *Furthermore, based on Extraordinary General Shareholders’ Meeting (“EGSM”) as stated in Notarial Deed No. 17 dated May 4, 2018  of Notary Buntario Tigris. S.H., S.E., M.H., Notary in Jakarta. shareholders have agreed to increase issued and fully paid share capital in order to SRAJ and BMC merger and also agreed the change of Company’s Articles of Association related to merger plan.* |
|  |  |
| Pada tanggal 17 Mei 2018, Perusahaan dan BMC telah menandatangani Akta Penggabungan Usaha, yang diaktakan dalam Akta Notaris dari Notary Buntario Tigris, S.H., S.E., M.H., No.61  tanggal 17 Mei 2018 (selanjutnya disebut dengan Akta Penggabungan Usaha). Akta Penggabungan Usaha tersebut memuat. antara lain. tanggal efektif penggabungan usaha. yaitu tanggal persetujuan perubahan Anggaran Dasar Perusahaan oleh Menteri Hukum dan Hak Asasi Manusia. dan susunan permodalan Perusahaan selaku perusahaan hasil penggabungan sejak tanggal efektif Penggabungan Usaha menjadi sebagai berikut: modal dasar sebesar Rp 2 triliun. modal ditempatkan dan disetor sebesar Rp 1.200.070.555.500 (angka penuh) yang terbagi ke dalam 12.000.705.455 saham yang memiliki nilai nominal sebesar Rp 100 (angka penuh) per saham. | *On May 17, 2018. Company and BMC have signed the Merger Deed. as notarized under Notarial Deed No. 61 dated May 17, 2018 of Notary Buntario Tigris, S.H., S.E., M.H. (hereinafter referred as Merger Deed). The Merger Deed contains, the effective date of the merger by the approval date on the amendments on the Company’s Articles of Association by the the Ministry of Law and Human Rights, and the capital structure of the Company, as the capital structure of the Company, as the surviving entity, begin from the effective date of Merger onwards is as follows: share capital of Rp 2 trillion, issued and fully paid share of Rp 1,200,070,555,500 (full amount) divided into 12,000,705,455 shares with Rp 100 (full amount) par value per share.* |
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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
|  |  |
| 1. **Transaksi Penggabungan Usaha - Lanjutan** | 1. ***Merger Transaction - Continued*** |
|  |  |
| Pada tanggal 31 Mei 2018, berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) No. 160 tanggal  31 Mei 2018, Perusahaan melakukan perubahan modal dan susunan pemegang saham dari Notaris Buntario Tigris, S.H., S.E., M.H., Notaris di Jakarta. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU-AH.01.10-0006357 tanggal 31 Mei 2018. | *Based on Extraordinary General Shareholders’ Meeting (“EGSM”) No. 160 dated May 31, 2018. the Company changes its number of capital stock and structure of shareholders by Notary Buntario Tigris, S.H., S.E., M.H., Notary in Jakarta. This modification was approved by Minister of Law and Human Rights of the Republic of Indonesia in his Letter of Acceptance of Notification of  Amendment of Articles of Association  No. AHU-AH.01.10-0006357 dated May 31, 2018.* |
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| 1. **Susunan Pengurus dan Informasi Lain** | 1. ***Management and Other Information*** |
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| Berdasarkan Pernyataan Keputusan Rapat pada tanggal 20 Februari 2020 yang tercantum dalam Akta Notaris No. 931 dari notaris Recky Francky Limpele, S.H. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.03-0131225 tahun 2020 tanggal 9 Maret 2020. Susunan Dewan Komisaris dan Direksi Perusahaan adalah sebagai berikut: | *Based on the Statement of General Meeting Shareholders’ Decision on February 20, 2020 as stated in Notarial Deed No. 931 of notary Recky Francky Limpele, S.H. This change was approved by the Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU-AH.01.03-0131225 year 2020 dated March 9,2020. The compositions of the Company’s Boards of Commissioners and Directors are as follows:* |

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| **Dewan Komisaris** |  |  |  | | ***Board of Commissioners*** | |
| Komisaris Utama |  | Tn. Jonathan Tahir |  | | *President Commissioner* | |
| Wakil Komisaris Utama |  | Tn. Dato’ Sri Prof. DR. Tahir M.B.A. |  | | *Vice President Commissioner* | |
| Komisaris |  | Tn. dr. Daniel Tjen. Sp.S |  | | *Commissioner* | |
|  |  | Raymond |  | |  | |
| Komisaris Independen |  | Ny. Prof. DR. drg. Melani Hendriaty Sadono |  | | *Independent Commissioners* | |
|  |  | Tn. dr. Antonius Indrajana Soediono. Sp.S. |  | |  | |
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| **Dewan Direksi** |  |  | |  | | ***Board of Directors*** | |
| Direktur Utama |  | Ny. Grace Dewi Riady | |  | | *President Director* | |
| Direktur |  | Tn. Arif Mualim | |  | | *Directors* | |
|  |  | Ny. Victoria Tahir | |  | |  | |
| Direktur Independen |  | Tn. Charlie Salim | |  | | *Independent Director* | |

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| Berdasarkan Pernyataan Keputusan Pemegang Saham pada tanggal 16 Mei 2018 yang tercantum dalam Akta Notaris No. 60 dari notaris  Buntario Tigris, S.H. S.E. M.H., susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal  31 Desember 2019 adalah sebagai berikut: | *Based on the Statement of Shareholders’ Decision on May 16, 2018 as stated in Notarial Deed No. 60 of notary Buntario Tigris, S.H S.E. M.H., the compositions of the Company’s Boards of Commissioners and Directors as of  December 31, 2019 are as follows:* |

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| --- | --- | --- | --- | --- | --- | --- | --- |
| **Dewan Komisaris** |  |  | |  | | ***Board of Commissioners*** | |
| Komisaris Utama |  | Tn. Jonathan Tahir | |  | | *President Commissioner* | |
| Wakil Komisaris Utama |  | Tn. Dato’ Sri Prof. DR. Tahir M.B.A. | |  | | *Vice President Commissioner* | |
| Komisaris |  | Tn. Raymond | |  | | *Commissioner* | |
| Komisaris Independen |  | Ny. Prof. DR. drg. Melani Hendriaty Sadono | |  | | *Independent Commissioners* | |
|  |  | Tn. Djamil, M Biomed, Ph.D | |  | |  | |
|  |  | Tn. dr. Antonius Indrajana Soediono. Sp.S. | |  | |  | |
|  |  |  | | |  | |  | |
| **Dewan Direksi** |  |  | | |  | | ***Board of Directors*** | |
| Direktur Utama |  | Ny. Grace Dewi Riady | | |  | | *President Director* | |
| Direktur |  | Tn. Arif Mualim | | |  | | *Directors* | |
|  |  | Ny. Victoria Tahir | | |  | |  | |
| Direktur Independen |  | Tn. Charlie Salim | | |  | | *Independent Director* | |
| 1. **UMUM - Lanjutan** | | | 1. ***GENERAL - Continued*** | | | | |
|  | | |  | | | | |
| **d. Susunan Pengurus dan Informasi Lain - Lanjutan** | | | ***d. Management and Other Information - Continued*** | | | | |
|  | | |  | | | | |
| Berdasarkan Surat Keputusan Dewan Komisaris Perusahaan No. 001/SK/BOC-SRAJ/IV/2019 tanggal 22 April 2019, susunan Komite Audit Perusahaan masing - masing pada tanggal  31 Maret 2020 dan 31 Desember 2019 adalah sebagai berikut: | | | *Based on the Commisioners Decision Letter  No. 001/SK/BOC-SRAJ/IV/2019 dated April 22, 2019, the composition of the Company's Audit Committee as of March 31, 2020 and December 31, 2019 are as follows:* | | | | |

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| Ketua |  | Tn. dr. Antonius Indrajana Soediono. Sp.S. | | |  | *Chairman* | |
| Anggota |  | Tn. Harry Wangidjaja | | |  | *Members* | |
|  |  | Tn. Handoko Gunawan | | |  |  | |
|  | | |  | | | |
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| Pada tanggal 31 Maret 2020 dan 31 Desember 2019. Sekretaris Perusahaan adalah Arif Mualim. | | | | *As of March 31, 2020 and December 31, 2019, the Corporate Secretary of the Company is Arif Mualim.* | | | |
|  | | | |  | | | |
| Jumlah karyawan Perusahaan dan entitas anak (secara bersama-sama disebut sebagai “Grup”) pada tanggal 31 Maret 2020 dan 31 Desember 2019 masing-masing adalah 2.119 dan 2.044 | | | | *As of March31, 2020 and December 31, 2019, The Company and its subsidiaries (collectively referred to as the “Group”) has a total of 2.119 and 2,044 employees. respectively (unaudited).* | | | |
|  | | | |  | | | |
| Jumlah remunerasi yang dibayar untuk Dewan Direksi Perusahaan adalah sebesar Rp 661.722.115 dan Rp 3.115.998.402 untuk tahun yang berakhir pada tanggal 31 Maret 2020 dan 31 Desember 2019. | | | | *total remuneration paid to Company’s Board of Directors amounted Rp 661.722.115 and  Rp 3,115,998,402 for the year ended  March 31, 2020 and December 31, 2019.* | | | |

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| 1. **Struktur Perusahaan dan Entitas Anak** | 1. ***The Structure of Group*** |
|  |  |
| Pada tanggal 31 Maret 2020 dan 31 Desember 2019. Entitas mempunyai Entitas Anak berikut ini (selanjutnya secara bersama-sama dengan Entitas disebut “Kelompok Usaha”): | *As of March 31, 2020 and December 31, 2019, the Entity has the following Subsidiaries (together with the Entity, hereinafter referred to as the “Group”):* |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |  |  | **Persentase Kepemilikan /** ***Percentage of Ownership*** | | |  | **Jumlah Aset Sebelum Eliminasi/**  ***Total Assets Before Elimination*** | | |
| **Entitas Anak/** ***Subsidiaries*** |  | **Lokasi/**  ***Location*** |  | **Jenis Usaha/**  ***Nature of Business*** |  | **Tahun Operasi**  **Komersial/** ***Start of***  ***Commercial Operations*** |  |  | **31 Maret/** ***March 31,***  **2020** |  | **31 Desember/** ***December 31,***  **2019** |  | **31 Maret/** ***March 31,***  **2020** |  | **31 Desember/** ***December 31,***  **2019** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Nirmala Kencana Mas (NKM) |  | Jakarta |  | Rumah sakit./  *Hospital* |  | 2013 |  |  | 99.81% |  | 99.81% |  | 1.270.362.014.021 |  | 1.271.358.655.030 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Fajar Kharisma Nusantara (FKN) |  | Jakarta |  | - |  | *\*)* |  |  | 95.00% |  | 95.00% |  | 40.198.640.477 |  | 40.188.416.115 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Sejahtera Inti Sentosa (SIS) |  | Jakarta |  | *-* |  | *\*)* |  |  | 99.98% |  | 99.98% |  | 404.245.388.443 |  | 170.108.333.104 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Sejahtera Abadi Solusi (SAS) |  | Surabaya |  | *-* |  | *\*)* |  |  | 99.99% |  | 99.99% |  | 303.734.961.757 |  | 255.291.185.472 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Karya Kharisma Sentosa (KKS) |  | Jakarta |  | *-* |  | *\*)* |  |  | 99.99% |  | 99.99% |  | 129.465.727.388 |  | 129.492.817.693 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Anugrah Inti Karya (AIK) |  | Jakarta |  | *-* |  | *\*)* |  |  | 99.00% |  | 99.00% |  | 24.355.455.007 |  | 24.474.690.590 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Nusa Sejahtera Kharisma (NSK) |  | Bandung |  | *-* |  | *\*)* |  |  | 99.99% |  | 99.99% |  | 251.961.706.765 |  | 208.656.023.385 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PT Mayapada Surabaya Pratama  (MSP) |  | Surabaya |  | *-* |  | *\*)* |  |  | 99.00% |  | 99.00% |  | 2.095.216.797 |  | 2.120.856.382 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| \*) : Belum beroperasi komersial/ *Not yet started commercial operation* | | | | | | | | | | |  | | | | |

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| 1. **UMUM - Lanjutan** | 1. ***GENERAL – Continued*** |
|  |  |
| 1. **Struktur Perusahaan dan Entitas Anak - Lanjutan** | 1. ***Structure of The Group - Continued*** |
|  |  |
| **Pembentukan Entitas Anak Tahun 2008** | ***Established of Subsidiary in 2008*** |
|  |  |
| PT Nirmala Kencana Mas (“NKM”) | *PT Nirmala Kencana Mas (“NKM” )* |
|  |  |
| Berdasarkan Akta Notaris dari notaris  Stephanie Wilamarta. S.H., No. 20 tanggal  30 Oktober 2008, Perusahaan membeli 2.963.475.017 lembar saham NKM sebesar Rp 296.347.501.700 sehingga kepemilikan Perusahaan di NKM menjadi 99,16% pada tanggal 31 Desember 2008. Akta Notaris ini telah disahkan oleh Menteri Hukum dan Hak  Asasi Manusia Republik Indonesia dengan  Surat Keputusan No. AHU-99674.AH.01.02 tanggal  24 Desember 2008. | *Based on Notarial Deed ofnotary  Stephanie Wilamarta. S.H., No. 20 dated  October 30, 2008. the Company acquired 2,963,475,017 shares of NKM amounting to  Rp 296,347,501,700 as a result, as of  December 31, 2008, the Company’s ownership in NKM became 99.16%. This Notarial Deed was approved by the* *Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU-99674.AH.01.02 dated December 24, 2008.* |
|  |  |
| Berdasarkan Akta Notaris dari notaris  Buntario Tigris, S.H., S.E., M.H., No. 218 tanggal  30 November 2010. Perusahaan memperoleh modal 3.163.475.017 lembar saham NKM sebesar  Rp 316.347.501.700 sehingga kepemilikan Perusahaan di NKM menjadi 99,22% pada tanggal  31 Desember 2010. Perubahan ini telah dicatat di dalam database Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak  Asasi Manusia Republik Indonesia dengan  Surat Keputusan No. AHU-AH.01.10-32089 tanggal  15 Desember 2010. | *Based on Notarial Deed of notary  Buntario Tigris, S.H., S.E., M.H., No. 218 dated November 30, 2010, the Company 3,163,475,017 shares of NKM amounting to Rp 316,347,501,700 as a result. as of December 31, 2010. the Company’s ownership in NKM became 99.22%. This changed was recorded in database System Administration Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter  No. AHU-AH.01.10-32089 dated December 15, 2010.* |
|  |  |
| Berdasarkan Akta Notaris dari notaris  Buntario Tigris, S.H., S.E., M.H., No. 166 tanggal 15 April 2011. Perusahaan memperoleh 4.043.249.517 lembar saham NKM sebesar  Rp 404.324.951.700 sehingga kepemilikan Perusahaan di NKM menjadi 99,39% pada tanggal  31 Desember 2011. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia  Republik Indonesia dengan Surat Keputusan  No. AHU-22600.AH.01.02 tanggal 5 Mei 2011. | *Based on Notarial Deed of notary  Buntario Tigris, S.H., S.E., M.H., No. 166 dated April 15, 2011. the Company acquired 4,043,249,517 shares of NKM amounting to Rp 404,324,951,700 as a result. as of December 31, 2011, the Company’s ownership in NKM became 99.39%. This changed was approved by the Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU-22600.AH.01.02 dated May 5, 2011.* |
|  |  |
| Berdasarkan Akta Notaris dari notaris  Buntario Tigris, S.H., S.E., M.H., No. 120 tanggal  13 Juni 2014, Perusahaan memperoleh  modal 5.868.881.516 lembar saham NKM sebesar  Rp 586.888.151.600 sehingga kepemilikan Perusahaan di NKM menjadi 99.58% pada tanggal 31 Desember 2014. Perubahan ini telah dicatat di dalam database Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan  No. AHU-03773.40.21 tanggal 4 Juli 2014. | *Based on Notarial Deed of notary  Buntario Tigris, S.H., S.E., M.H., No. 120 dated  June 13, 2014, the Company acquired 5,868,881,516 shares of NKM amounting to Rp 586,888,151,600 as a result, as of December 31, 2014, the Company’s ownership in NKM became 99.58%. This changed was recorded in database System Administration Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU-03773.40.21 dated  July 4, 2014.* |
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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
|  |  |
| 1. **Struktur Perusahaan dan Entitas Anak - Lanjutan** | 1. ***Structure of The Group - Continued*** |
|  |  |
| PT Nirmala Kencana Mas (“NKM”) - Lanjutan | *PT Nirmala Kencana Mas (“NKM” ) - Continued* |
|  |  |
| Berdasarkan Akta No. 104 tanggal 19 Januari 2018 dari Notaris Eriko Nicolaus Honanda, S.E., S.H., M.M., notaris di Jakarta, sehubungan dengan peningkatan modal ditempatkan dan disetor sebesar 13.118.881.516 lembar saham setara 99,81% kepemilikan senilai Rp 1.311.888.151.600. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan  No. AHU-0013554.AH.01.11 Tahun 2018 tanggal  30 Januari 2018. | *Based on Deed No. 104 dated January 19, 2018 of Notary Eriko Nicolaus Honanda, S.E., S.H., M.M., Notary in Jakarta in regards of increasing issued and paid capital as of 13,118,881,516 shares equivalent 99.81% amounting to  Rp 1,311,888,151,600. This changed was approved by the Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter  No. AHU-0013554.AH.01.11 Year 2018 dated  January 30, 2018.* |
|  |  |
| Anggaran dasar Entitas telah mengalami beberapa kali perubahan. terakhir dengan akta Notaris Eriko Nicolaus Honanda, S.E., S.H., M.M., No. 78 tanggal 24 Juni 2019 mengenai pernyataan keputusan rapat. Perubahan tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0041038.AH.01.02. Tahun 2019 tanggal 24 Juli 2019. | *The Entity’s articles of association has been amended several times. the latest of which was based on Notarial Deed No. 78 of Eriko Nicolaus Honanda, S.E., S.H., M.M., dated June 24, 2019, concerning the change of the Entity’s Board of Director. This amendment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0041038.AH.01.02. Tahun 2019 dated July 24, 2019.* |
|  |  |
| NKM memperoleh izin operasional rumah sakit dari Departemen Kesehatan Republik Indonesia dalam Surat Keputusannya No. 3693 tahun 2013 tanggal 18 November 2013 yang berlaku sampai  18 November 2018. Izin operasioanal rumah sakit telah diperpanjang selama 5 (lima) tahun terhitung sejak tanggal 20 Desember 2018 sampai dengan 20 Desember 2023 dari Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Pemerintah Provinsi DKI Jakarta. | *NKM obtained operational permit from the Department of Public Health of the Republic Indonesia in his decision No. 3693 year 2013 dated November 18, 2013 which expired on  November 18, 2018. The hospital operational permit has been extended for 5 (five) years since December 20, 2018 until December 20, 2023 from the Department of Capital Investment and Integrated One Stop Service of Special Capital Region of Jakarta Government.* |
|  |  |
| **Akuisisi Entitas Anak Tahun 2010** | ***Acquisition of Subsidiaries in 2010*** |
|  |  |
| PT Fajar Kharisma Nusantara (“FKN”) | *PT Fajar Kharisma Nusantara (“FKN”)* |
|  |  |
| Berdasarkan Akta Notaris dari notaris  Stephanie Wilamarta, S.H., No. 18 tanggal  12 Maret 2010, Perusahaan membeli 45.000 lembar saham dari jumlah seluruh saham yang dimiliki FKN dengan harga sebesar Rp 4.500.000.000, dan FKN meningkatkan Modal Dasarnya dari  Rp 10.000.000.000 menjadi Rp 40.000.000.000, serta meningkatkan modal ditempatkan dan disetor dari  Rp 5.000.000.000 menjadi Rp 10.000.000.000 sehingga modal ditempatkan dan disetor Perusahaan sebesar Rp 9.500.000.000 atau 95% pada tanggal 31 Desember 2010. | *Based on Notarial Deed of notary  Stephanie Wilamarta, S.H., No. 18 dated  March 12, 2010, the Company acquired 45,000 shares of total FKN shares amounting to Rp 4,500,000,000, and FKN increased the authorized capital from  Rp 10,000,000,000 to Rp 40,000,000,000 and increased the issued and paid in capital from  Rp 5,000,000,000 to Rp 10,000,000,000 as a result, as of December 31, 2010, the Company’s issued and paid capital amounted to Rp 9,500,000,000 or 95%.* |
|  |  |
| Akta ini telah mendapatkan persetujuan dari Menteri Hukum dan Hak Asasi Manusia  Republik Indonesia melalui Surat Keputusan  No. AHU- 24230.AH.01.02, Tahun 2010 tanggal  12 Mei 2010 serta telah diumumkan dalam Berita Negara Republik Indonesia No. 35, Tambahan  No. 11708 tanggal 3 Mei 2011. | *This deed was approved by the Minister of Law and Human Rights of the Republic of Indonesia by his Decision Letter No. AHU- 24230.AH.01.02, Year 2010 dated May 12, 2010 and has been published of State Gazette of the Republic of Indonesia  No. 35 Supplement No. 11708 dated May 3, 2011.* |
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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** | |
|  |  | |
| 1. **Struktur Perusahaan dan Entitas Anak - Lanjutan** | 1. ***Structure of The Group - Continued*** | |
|  |  | |
| **Akuisisi Entitas Anak Tahun 2010 - Lanjutan** | ***Acquisition of Subsidiaries in 2010 - Continued*** | |
|  |  | |
| PT Fajar Kharisma Nusantara (“FKN”) - Lanjutan | *PT Fajar Kharisma Nusantara (“FKN”) - Continued* | |
|  |  | |
| Anggaran dasar FKN telah beberapa kali mengalami perubahan. terakhir dituangkan dalam Akta No. 46 tanggal 5 Agustus 2019 dari Notaris Buntario Tigris, S.H., S.E., M.H., Notaris di Jakarta, dimana pemegang saham Perusahaan setuju untuk merubah maksud dan tujuan serta kegiatan usaha menjadi aktifitas rumah sakit swasta. Akta perubahan ini telah mendapatkan persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU0141236.AH.01.11 Tahun 2019 tanggal  19 Agustus 2019. | *The Company’s Articles of Association have been amended several times, most recently by Deed No. 46 dated on August 5, 2019 of Buntario Tigris, S.H., S.E., M.H., Notary in Jakarta, where in the Company’s shareholders approve to change the aims and objectives busuness activities into a private hospital activities. This changed was approved by Minister of Law and Human Rights Republic of Indonesia in his Decision Letter No. AHU-0141236.AH.01.11 2019 dated on August 19, 2019.* | |
|  |  |
| **Pendirian Entitas Anak Tahun 2015** | ***Establishment of Subsidiaries in 2015*** |
|  |  |
| PT Sejahtera Inti Sentosa (“SIS”) | *PT Sejahtera Inti Sentosa (“SIS”)* |
|  |  |
| Berdasarkan Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., No. 72 tanggal 20 April 2015, Perusahaan dan Jonathan Tahir mendirikan SIS. dengan kepemilikan saham Perusahaan pada SIS adalah sebesar Rp 990.000.000 atau 99% dari modal ditempatkan dan disetor penuh. | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 72 dated April 20, 2015, the Company and Jonathan Tahir established SIS, with percentage of ownership of the Company in SIS amounting Rp 990,000,000 or 99% from its issued and fully paid capital.* |
|  |  |
| Berdasarkan Keputusan Pemegang Saham pada tanggal 27 Desember 2017, Akta Notaris Buntario Tigris, S.H., S.E., M.H., No. 122 pada tanggal 23 Januari 2018 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan  No. AHU- 0002365.AH.01.02. tahun 2018 dan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU AH.01.03.0047597 pada tanggal  31 Januari 2018. SIS meningkatkan modal dasar sebesar Rp 4.000.000.000 menjadi sebesar  Rp 180.000.000.000, serta meningkatkan modal ditempatkan dan disetor semula sebesar  Rp 1.000.000.000 menjadi sebesar  Rp 50.000.000.000. Peningkatan modal disetor tersebut seluruhnya diambil oleh Perusahaan. | *Based on the Shareholders decision on December 27, 2017, the Notarial Deed Buntario Tigris, S.H., S.E., M.H.. No. 122 dated January 23. 2018 and approved by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter  No. AHU-0002365.AH.01.02.Year 2018 and Letter of Acceptance of Notification of Amendment of Articles of Association No. AHU- AH.01.03.0047597 on January 31, 2018. SIS increased its authorized capital from Rp 4,000,000,000 to  Rp 180,000,000,000. also increased its issued and fully paid capital from Rp 1,000,000,000 to  Rp 50,000,000,000. The increase in paid up capital was all acquired by the Company.* |
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| Anggaran Dasar Perusahaan mengalami perubahan. Perubahan Anggaran Dasar Perusahaan terakhir dengan akta Notaris No. 82 dari Eriko Nicholas Honanda, SE., SH., MM., Notaris di Jakarta, tanggal 26 Juni 2019 mengenai perubahan anggaran dasar Perseroan Pasal 3, tentang maksud dan tujuan kegiatan usaha. Akta perubahan tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia yang terdaftar dengan No.82 AHU0041036.AH.01.02 Tahun 2019 tanggal 24 Juli 2019. | *The Company’s Articles of Association has been amended several times. The latest amendment of the Company’s Articles of Association was covered by the Notarial deed No. 82 dated June 26, 2019 of Eriko Nicholas Honanda. SE., SH., MM., Notary in Jakarta, concerning the changes of amendment to the articles of association of the Company Article 3, concerning the aims and objectives of business activities. The said amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. 82 AHU-0041036.AH.01.02 Year 2019 dated July 24, 2019* |
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| 1. **UMUM – Lanjutan** | 1. ***GENERAL - Continued*** | |
|  |  | |
| 1. **Struktur Perusahaan dan Entitas Anak – Lanjutan** | 1. ***Structure of The Group - Continued*** | |
|  |  | |
| **Pendirian Entitas Anak Tahun 2015 - Lanjutan** | ***Establishment of Subsidiaries in 2015 - Continued*** | |
|  |  | |
| **PT Sejahtera Abadi Solusi (“SAS”)** | ***PT Sejahtera Abadi Solusi (“SAS”)*** |
|  |  |
| Berdasarkan Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., No. 73 tanggal 20 April 2015, Perusahaan dan Jonathan Tahir mendirikan SAS, dengan kepemilikan saham Perusahaan pada SAS adalah sebesar Rp 990.000.000 atau 99% dari modal ditempatkan dan disetor penuh. | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 73 dated April 20, 2015, the Company and Jonathan Tahir established SAS, with percentage of ownership of the Company in SAS amounting Rp 990,000,000 or 99% from its issued and fully paid capital.* |
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| Berdasarkan Pernyataan Keputusan Pemegang Saham SAS pada tanggal 4 Agustus 2016 yang tercantum dalam Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., SAS meningkatkan modal dasar sebesar Rp 4.000.000.000 menjadi sebesar Rp 700.000.000.000, serta meningkatkan modal ditempatkan dan disetor semula sebesar  Rp 1.000.000.000 menjadi sebesar  Rp 187.500.000.000. Peningkatan modal disetor tersebut seluruhnya diambil oleh perusahaan. | *Based on the Statement of Shareholders Decision on August 4, 2016 as sated in Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., SAS increasing its authorized capital amounting Rp 4,000,000,000 to  Rp 700,000,000,000, also increasing its issued and fully paid capital from Rp 1,000,000,000 to  Rp 187,500,000,000, Increasing paid capital all acquired by the Company.* |
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| Anggaran Dasar Perusahaan mengalami perubahan. Perubahan Anggaran Dasar Perusahaan terakhir dengan akta Notaris No. 73 dari Eriko Niclaous Honanda, SE., SH., MM., Notaris di Jakarta, tanggal 24 Juni 2019 mengenai perubahan anggaran dasar Perseroan Pasal 3, tentang maksud dan tujuan kegiatan usaha. Akta perubahan tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia yang terdaftar dengan No.73  AHU-0041074.AH.01.02 Tahun 2019 tanggal  24 Juli 2019. | *The Company’s Articles of Association has been amended several times. The latest amendment of the Company’s Articles of Association was covered by the Notarial deed No. 73 dated Juni 24, 2019 of Eriko Niclous Honanda, SE., SH., MM., Notary in Jakarta. concerning the changes of amendment to the articles of association of the Company Article 3, concerning the aims and objectives of business activities. The said*  *amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No.73 AHU0041074.AH.01.02.  Juli 24, 2019* |

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| PT Karya Kharisma Sentosa (“KKS”) | *PT Karya Kharisma Sentosa (“KKS”)* |
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| Berdasarkan Akta Notaris dari notary Buntario Tigris, S.H., S.E., M.H., No. 74 tanggal 20 April 2015. Perusahaan dan Jonathan Tahir mendirikan KKS. dengan kepemilikan saham Perusahaan pada KKS adalah sebesar Rp 990.000.000 atau 99% dari modal ditempatkan dan disetor penuh. | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 74 dated April 20, 2015, the Company and Jonathan Tahir established KKS, with percentage of ownership of the Company in KKS amounting Rp 990,000,000 or 99% from its issued and fully paid capital.* |
|  |  |
| Berdasarkan Keputusan Pemegang Saham pada tanggal 27 Desember 2017, Akta Notaris Buntario Tigris, S.H., S.E., M.H., No. 120 pada tanggal  23 Januari 2018 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia  Republik Indonesia melalui Surat Keputusan  No. AHU-0002355.AH.01.02.Tahun 2018 dan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU-AH.01.03.0047494 pada tanggal  31 Januari 2018, KKS meningkatkan modal  dasar dari Rp 4.000.000.000 menjadi sebesar  Rp 400.000.000.000. serta meningkatkan  modal ditempatkan dan disetor  semula sebesar Rp 1.000.000.000 menjadi sebesar  Rp 128.000.000.000. Peningkatan modal disetor tersebut seluruhnya diambil oleh Perusahaan. | *Based on Statement of the Shareholders Decision dated December 27, 2017. the Notarial Deed of Buntario Tigris, S.H., S.E., M.H., No. 120 dated January 23, 2018 and have been approved by the Minister of Justice and Human Rights of the Republic of Indonesia in his Decision Letter  No. AHU-0002355.AH.01.02. Year 2018 and Letter of Acceptance of Notification of Amendment of Articles of Association No. AHU-AH.01.03.0047494 on January 31, 2018. KKS increasing its authorized capital amounting Rp 4,000,000,000 to  Rp 400,000,000,000, also increasing its issued and fully paid capital from Rp 1,000,000,000 to  Rp 128,000,000,000. The Increase in paid up capital was all acquired by the Company.* |

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| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
|  |  |
| 1. **Struktur Perusahaan dan Entitas Anak - Lanjutan** | 1. ***Structure of The Group - Continued*** |
|  |  |
| **Pendirian Entitas Anak Tahun 2015 - Lanjutan** | ***Establishment of Subsidiaries in 2015 - Continued*** |
|  |  |
| PT Karya Kharisma Sentosa (“KKS”) - Lanjutan | *PT Karya Kharisma Sentosa (“KKS”) - Continued* |
|  |  |
| Anggaran dasar Perusahaan telah mengalami perubahan, dengan Akta terakhir No. 69 tanggal 24 Juni 2019 Notaris Eriko Nicolaus Honanda, S.E., S.H., MM., di Jakarta, dimana pemegang saham perusahaan setuju untuk merubah maksud dan tujuan serta kegiatan usaha menjadi aktifitas rumah sakit swasta. Akta telah memperoleh persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia Berdasarkan Surat Keputusan No.AHU0041033.AH.01.02. Tahun 2019 Tanggal  24 Juli 2019. | *The Articles of Association of the Company have been amended, with the latest Deed No. 120 dated January 23, 2018 Notary Eriko Nicolaus Honanda, S.E., S.H., MM., in Jakarta, where in the Company’s shareholders approve to change the aims and objectives busuness activities into a private hospital activities. The deed has been approved by the Minister of Law and Human Rights of the Republic of Indonesia based on Decree No.AHU0041033.AH.01.02 2018 Dated July 24, 2019.* |
|  |  |
| PT Anugrah Inti Karya (“AIK”) | *PT Anugrah Inti Karya (“AIK”)* |
|  |  |
| Berdasarkan Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., No. 75 tanggal 20 April 2015, Perusahaan dan Jonathan Tahir mendirikan AIK. dengan kepemilikan saham Perusahaan pada AIK adalah sebesar Rp 990.000.000 atau 99% dari modal ditempatkan dan disetor penuh | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 75 dated April 20, 2015, the Company and Jonathan Tahir established AIK, with percentage of ownership of the Company in AIK amounting to Rp 990,000,000 or 99% from its issued and fully paid capital.* |
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| Anggaran Dasar Perusahaan mengalami perubahan. Perubahan Anggaran Dasar Perusahaan terakhir dengan akta Notaris No. 168 dari Buntario Tigris Darmawa NG, SH., SE., MH., Notaris di Jakarta. tanggal 30 Juli 2019 mengenai perubahan anggaran dasar Perseroan Pasal 3, tentang maksud dan tujuan kegiatan usaha. Akta perubahan tersebut telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia yang terdaftar dengan No.168 AHU-0130194.AH.01.11 Tahun 2019 tanggal 7 Agustus 2019. | *The Company’s Articles of Association has been amended several times. The latest amendment of the Company’s Articles of Association was covered by the Notarial deed No. 168 dated July 30, 2019 of Buntario Tigris Darmawa NG, SH., SE., MH., Notary in Jakarta. concerning the changes of amendment to the articles of association of the Company Article 3, concerning the aims and objectives of business activities. The said amendment has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No.168 AHU0130194.AH.01.11. August 7, 2019* |

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| PT Nusa Sejahtera Kharisma (“NSK”) | *PT Nusa Sejahtera Kharisma (“NSK”)* |
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| Berdasarkan Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., No. 76 tanggal 20 April 2015, Perusahaan dan Jonathan Tahir mendirikan NSK. dengan kepemilikan saham Perusahaan pada NSK adalah sebesar Rp 4.000.000.000 atau 99% dari modal ditempatkan dan disetor penuh. | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 76 dated April 20, 2015, the Company and Jonathan Tahir established NSK. with percentage of ownership of the Company in NSK amounting to Rp 4,000,000,000 or 99% from its issued and fully paid capital.* |
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| Berdasarkan Keputusan Pemegang Saham pada tanggal 27 Desember 2017, Akta Notaris Buntario Tigris, S.H., S.E., M.H., No. 121 pada tanggal  23 Januari 2018 dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia  Republik Indonesia melalui Surat Keputusan  No. AHU-0002360.AH.01.02.Tahun 2018 dan Surat Penerimaan Pemberitahuan Perubahan Anggaran Dasar No. AHU-AH.01.03.0047534 pada tanggal  31 Januari 2018, NSK meningkatkan modal dasar dari Rp 4.000.000.000 menjadi sebesar  Rp 600.000.000.000. serta meningkatkan modal ditempatkan dan disetor semula sebesar  Rp 1.000.000.000 menjadi sebesar  Rp 164.000.000.000. Peningkatan modal disetor tersebut seluruhnya diambil oleh Perusahaan. | *Based on Shareholder Resolution dated December 27, 2017, the Notarial Deed of Buntario Tigris, S.H., S.E., M.H., No. 121 on January 23, 2018 and has been approved by the Minister of Justice and Human Rights of the Republic of Indonesia in his Decision Letter  No. AHU-0002360.AH.01.02.Year 2018 and Letter of Acceptance of Notification of Amendment of Articles of Association. AHU-AH.01.03.0047534 on January 31, 2018, NSK increasing its authorized capital amounting Rp 4,000,000,000 to  Rp 600,000,000,000. also increasing its issued and fully paid capital from Rp 1,000,000,000 to  Rp 164,000,000,000. The increase in paid up capital was all acquired by the Company.* |
| 1. **UMUM - Lanjutan** | 1. ***GENERAL - Continued*** |
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| 1. **Struktur Perusahaan dan Entitas Anak - Lanjutan** | 1. ***Structure of The Group - Continued*** |
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| **Pendirian Entitas Anak Tahun 2015 - Lanjutan** | ***Establishment of Subsidiaries in 2015 - Continued*** |

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| PT Nusa Sejahtera Kharisma (“NSK”) - Lanjutan | *PT Nusa Sejahtera Kharisma (“NSK”) - Continued* |
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| Perubahan terakhir Anggaran Dasar Perusahaan adalah berdasarkan Akta Notaris No. 62 tanggal 24 Juni 2019 yang dibuat di hadapan E.N. Honanda SE., SH., M.M., di Jakarta, dimana pemegang saham Perusahaan menyetujui untuk merubah maksud dan tujuan serta kegiatan perusahaan menjadi aktifitas rumah sakit swasta. Akta Perubahan tersebut telah mendapat persetujuan dari Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia pada tanggal 24 Juli 2019 berdasarkan keputusan  No. AHU.0041042.AH.01.02.Tahun 2019. | *The most recent amendment of Articles of Association was based on Notarial Deed No. 62 dated June 24, 2019, made by E.N. Honanda SE., SH., M.M., in Jakarta. the Company’s shareholders approve to change the purpose and objectives bussines activities into a private hospital activities. The amendment was approved by the Ministry of Law and Human Rights of the Republic of Indonesia on July 24, 2019 under Decision No. AHU.0041042.AH.01.02.Tahun 2019.* |
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| **Pendirian Entitas Anak Tahun 2018** | ***Establishment of Subsidiaries in 2018*** |
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| PT Mayapada Surabaya Pratama (“MSP”) | *PT Mayapada Surabaya Pratama (“MSP”)* |
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| Berdasarkan Akta Notaris dari notaris Buntario Tigris, S.H., S.E., M.H., No. 1 tanggal 3 Desember 2018, Perusahaan dan Jonathan Tahir mendirikan MSP. dengan kepemilikan saham Perusahaan pada MSP adalah sebesar Rp 990.000.000 atau 99% dari modal ditempatkan dan disetor penuh. | *Based on Notarial Deed of notary Buntario Tigris, S.H., S.E., M.H., No. 1 dated December 3, 2018. the Company and Jonathan Tahir established MSP, with percentage of ownership of the Company in MSP amounting to Rp 990,000,000 or 99% from its issued and fully paid capital.* |
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| 1. **Persetujuan dan Pengesahan untuk Penerbitan Laporan Keuangan Konsolidasian** | 1. ***Approval and Authorization for the issuance of The Consolidated Financial Statements*** |
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| Manajemen Perusahaan bertanggung jawab atas penyusunan dan penyajian wajar Laporan Keuangan Konsolidasian ini sesuai dengan Standar Akuntansi Keuangan di Indonesia yang disetujui dan diotorisasi untuk diterbitkan oleh Direksi Perusahaan pada tanggal 28 Mei 2020. | *The Company’s Management is responsible for the preparation and fair presentation of these Consolidated Financial Statements in accordance with Financial Accounting Standards, which were approved and authorized for issuance by the Board of the Company on May 28,, 2020.* |
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| 1. **PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (“PSAK”) DAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN (“ISAK”) BARU DAN REVISI** | 1. ***ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS (“PSAK”) AND INTERPRETATION TO FINANCIAL ACCOUNTING STANDARDS (“ISAK”)*** |
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| 1. **Standar yang Diterbitkan dan Berlaku Efektif Dalam Tahun Berjalan (pada atau setelah 1 Januari 2020)** | 1. ***Standards Issued and Effective in the Current Year (on or after January 1. 2020))*** |
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| Dalam tahun berjalan. Kelompok Usaha telah menerapkan standar akuntansi keuangan (“SAK”) dan interpretasi standar akuntansi keuangan (“ISAK”) baru dan revisi termasuk pengesahan amandemen dan penyesuaian tahunan yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia yang dianggap relevan dengan kegiatan operasinya dan mempengaruhi laporan keuangan konsolidasian berlaku efektif untuk periode tahun buku yang dimulai pada atau setelah 1 Januari 2019. | *In the current year. the Group has adopted all of the new and revised financial accounting standards (SAK) and interpretation to financial accounting standards (ISAK) including amendments and annual improvements issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants that are relevant to its operations and affected to the consolidated financial statements effective for accounting period beginning on or after January 1, 2019.* |
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| SAK dan ISAK baru dan revisi termasuk pengesahan amandemen dan penyesuaian tahunan yang berlaku efektif dalam tahun berjalan adalah sebagai berikut: | *New and revised SAKs and ISAKs including amendments and annual improvements effective in the current year are as follows:* |
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| * ISAK No. 33 “Transaksi Valuta Asing dan Imbalan di Muka”. ISAK No. 33 mengklarifikasi penggunaan tanggal transaksi untuk menentukan kurs yang digunakan pada pengakuan awal aset. beban atau penghasilan terkait pada saat entitas telah menerima atau membayar imbalan di muka dalam valuta asing. | * *ISAK No. 33 "Transactions of Foreign Exchange and Advances in Advance". ISAK No.* *33 clarifies the use of transaction dates to determine the exchange rates used in the initial recognition of assets. expenses or related income when the entity has received or paid benefits in advance in foreign currency.* |
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| * ISAK No. 34 “Ketidakpastian dalam Perlakuan Pajak Penghasilan”. ISAK No. 34 mengklarifikasi dan memberikan panduan dalam merefleksikan ketidakpastian perlakuan pajak penghasilan dalam laporan keuangan. | *- ISAK* *No. 34 "Uncertainty in Income Tax Treatment". ISAK No.*  *34 clarifies and provides guidance in reflecting the uncertainty of income tax treatment in financial statements.* |
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| 1. **Interpretasi Standar Akuntansi Keuangan (ISAK) yang Diterbitkan Namun Belum Berlaku Efektif Dalam Tahun Berjalan (pada atau setelah 1 Januari 2020)** | 1. ***Interpretation to Financial Accounting Standards (ISAK) Issued but not Effective in the Current Year (on or after January 1. 2020)*** |

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| Berikut ini SAK dan ISAK baru dan revisi termasuk pengesahan amandemen dan penyesuaian yang berlaku pada atau setelah tanggal 1 Januari 2020: | *Following are the new and revised SAKs and ISAKs including amendments and annual improvements applicable on or after January 1. 2020:* |
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| * Amendemen PSAK No. 15 “Investasi pada Entitas Asosiasi dan Ventura Bersama tentang Kepentingan Jangka Panjang pada Entitas Asosiasi dan Ventura Bersama”. Amendemen PSAK No. 15 menambahkan paragraf 14A sehingga mengatur bahwa entitas juga menerapkan PSAK No. 71 atas instrumen keuangan pada entitas asosiasi atau ventura bersama dimana metode ekuitas tidak diterapkan. Hal ini termasuk kepentingan jangka panjang yang secara substansi membentuk bagian investasi neto entitas pada entitas asosiasi atau ventura bersama sebagaimana dimaksud dalam PSAK No. 15 paragraf 38. | * *Amendment to PSAK* *No.* *15 "Investment in Associates and Joint Ventures concerning Long-Term Interests in Associates and Joint Ventures". Amendments to PSAK No.* *15 add paragraph 14A so that it is stipulated that the entity also applies PSAK No.* *71 to financial instruments in associates or joint ventures where the equity method is not applied. This includes long-term interests which form a substantial part of the entity's net investment in associates or joint ventures as referred to in PSAK No.* *15  paragraph 38.* |

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| 1. **PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (“PSAK”) DAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN (“ISAK”) BARU DAN REVISI – Lanjutan** | 1. ***ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS (“PSAK”) AND INTERPRETATION TO FINANCIAL ACCOUNTING STANDARDS (“ISAK”) - Continued*** |

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| 1. **Standar yang Diterbitkan dan Berlaku Efektif Dalam Tahun Berjalan (pada atau setelah 1 Januari 2020 – Lanjutan** | 1. ***Standards Issued and Effective in the Current Year (on or after January 1. 2020)- Continued*** |

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| * Amandemen PSAK No. 62 “Kontrak Asuransi - Menerapkan PSAK No. 71: Instrumen Keuangan dengan PSAK No. 62: Kontrak Asuransi”.   Amendemen ini memberikan 2 (dua) pendekatan yang bersifat opsional bagi entitas asuransi. yakni: | * *Amendment to PSAK No.* *62 "Insurance Contract - Implementing PSAK No.* *71: Financial Instruments with PSAK No. 62: Insurance Contract".*   *This Amendment provides 2 (two) approaches that are optional for the insurer. namely:* |
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| 1. *Deferrral approach:* pengecualian temporer dari penerapan PSAK No. 71 bagi entitas yang aktivitas utamanya adalah menerbitkan kontrak asuransi sebagaimana dalam ruang lingkup PSAK No. 62 (yang diterapkan pada level entitas pelapor); dan | 1. *Deferrral approach: temporary exemption from the application of PSAK No. 71 to an entity whose principal activity is to issue an insurance contract as within the scope of PSAK No. 62 (which applies at the level of the reporting entity); and* |

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| 1. *Overlay approach:* memperkenankan entitas untuk mereklasifikasi beberapa penghasilan atau beban yang timbul dari aset keuangan yang ditetapkan dari laba rugi ke penghasilan komprehensif lain. | 1. *Overlay approach: allows an entity to reclassify multiple income or expenses arising from a defined financial asset from profit or loss to another comprehensive income.* |
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| * PSAK No. 71 “Instrumen Keuangan”.  PSAK No. 71 mengatur perubahan persyaratan terkait instrumen keuangan seperti klasifikasi dan pengukuran, penurunan nilai, dan akuntansi lindung nilai. PSAK ini akan menggantikan PSAK No. 55 “Instrumen Keuangan: Pengakuan dan Pengukuran. | * *PSAK* *No. 71 "Financial Instruments".  PSAK No. 71 provides for changes in terms of financial instruments such as classification and measurement, impairment, and hedge accounting. This PSAK will replace PSAK No. 55 “Financial Instruments: Recognition and Measurement ".* |
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| * Amendemen PSAK No. 71 “Instrumen Keuangan tentang Fitur Percepatan Pelunasan dengan Kompensasi Negatif”. Amendemen PSAK No. 71 mengamendemen paragraf PP4.1.11(b) dan PP4.1.12(b), dan menambahkan paragraf PP4.1.12A sehingga mengatur bahwa aset keuangan dengan fitur percepatan pelunasan yang dapat menghasilkan kompensasi negatif memenuhi kualifikasi sebagai arus kas kontraktual yang berasal semata dari pembayaran pokok dan bunga dari jumlah pokok terutang. | * *Amendment to PSAK No. 71 "Financial Instruments concerning Features of Accelerating Repayment with Negative Compensation". Amendment to PSAK No. 71 amend paragraphs PP4.1.1(b) and PP4.1.12(b), and add paragraphs PP4.1.12A to regulate that financial assets with accelerated repayment features that can result in negative compensation meeting qualifications as contractual cash flows originating solely from payment of principal and interest from the principal amount owed.* |
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| * PSAK No. 72 “Pendapatan Dari Kontrak Dengan Pelanggan”. PSAK No. 72 mengatur model pengakuan pendapatan dari kontrak dengan pelanggan, sehingga entitas diharapkan dapat melakukan analisis sebelum mengakui pendapatan. PSAK No. 72 ini PSAK No. 23 “Pendapatan”. PSAK No. 34 “Kontrak Konstruksi”, PSAK No. 44 “Akuntansi Aktivitas Pengembangan Real Estate”,  ISAK No. 10 “Program Loyalitas Pelanggan”, ISAK No. 21 “Perjanjian Konstruksi Real Estate” dan ISAK No. 27: Pengalihan Aset Dari Pelanggan”. | * *PSAK No. 72 "Revenue From Contract With Customers". PSAK No. 72 sets the revenue recognition model of the contract with the customer, so the entity is expected to conduct an analysis before acknowledging the revenue. This PSAK No. 72 replaced PSAK No. 23 "Revenue", PSAK No. 34 "Construction Contracts", PSAK No. 44 "Accounting for Real Estate Development Activities", ISAK No. 10 "Customer Loyalty Program", ISAK No. 21 "Real Estate Construction Agreements" and  ISAK No. 27: Transfer of Assets From Customers".* |

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| 1. **PENERAPAN PERNYATAAN STANDAR AKUNTANSI KEUANGAN (“PSAK”) DAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN (“ISAK”) BARU DAN REVISI – Lanjutan** | 1. ***ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS (“PSAK”) AND INTERPRETATION TO FINANCIAL ACCOUNTING STANDARDS (“ISAK”) – Continued*** |

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| 1. **Standar yang Diterbitkan dan Berlaku Efektif Dalam Tahun Berjalan (pada atau setelah 1 Januari 2020 – Lanjutan** | 1. ***Standards Issued and Effective in the Current Year (on or after January 1. 2020)- Continued*** |

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| * PSAK No. 73 “Sewa”. PSAK No. 73 menetapkan prinsip-prinsip untuk pengakuan. pengukuran. penyajian dan pengungkapan sewa. dengan tujuan memastikan bahwa lessee dan lessor menyediakan informasi yang relevan yang dengan setia mewakili transaksi tersebut.  PSAK No. 73 ini menggantikan PSAK No. 30 “Sewa”. | * *PSAK No. 73 “Leases”. PSAK No. 73 establishes principles for the recognition. measurement. presentation and disclosure of leases. with the objective of ensuring that lessees and lessors provide relevant information that faithfully represents those transactions. This PSAK No. 73 replaced PSAK No. 30 "Lease".* |
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| Beberapa dari SAK dan ISAK termasuk amandemen dan penyesuaian tahunan yang berlaku dalam tahun berjalan dan relevan dengan kegiatan Kelompok Usaha telah diterapkan sebagaimana dijelaskan dalam “Ikhtisar Kebijakan Akuntansi Penting”. | *Several SAKs and ISAKs including amendments and annual improvements that become effective in the current year and are relevant to the Group operation have been adopted as disclosed in the “Summary of Significant Accounting Polices”.* |
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| Beberapa SAK dan ISAK lainnya yang tidak relevan dengan kegiatan Kelompok Usaha atau mungkin akan mempengaruhi kebijakan akuntansinya dimasa depan sedang dievaluasi oleh manajemen potensi dampak yang mungkin timbul dari penerapan standar-standar ini terhadap laporan keuangan konsolidasian. | *Other SAKs and ISAKs that are not relevant to the Group’s operation or might affect the accounting policies in the future are being evaluated by the management the potential impact that might arise from the adoption of these standards to the consolidated financial statements.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES*** |
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| Kebijakan akuntansi diterapkan secara konsisten dalam penyajian laporan keuangan konsolidasian kecuali bagi penerapan beberapa SAK dan ISAK yang telah direvisi dan berlaku efektif sejak tanggal 1 Januari 2020. yaitu sebagai berikut: | *The accounting policies have been applied consistently in the preparation of consolidated financial statements except for the adoption of several new and revised SAKs and ISAKs that effective on or after January 1, 2020. as follows:* |
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| 1. **Pernyataan Kepatuhan** | 1. ***Compliance Statement*** |
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| Laporan keuangan konsolidasian telah disusun sesuai dengan SAK, yang mencakup Pernyataan dan Interpretasi yang diterbitkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia. termasuk standar baru dan yang direvisi, amandemen dan penyesuaian tahunan. yang berlaku efektif sejak tanggal 1 Januari 2019, serta Lampiran Keputusan Ketua Badan Pengawasan Pasar Modal dan Lembaga Keuangan (sekarang menjadi Otoritas Jasa Keuangan atau OJK) No. Kep-347/BL/2012 tanggal 25 Juni 2012 yaitu Peraturan No.VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik yang berlaku untuk laporan keuangan yang berakhir pada atau setelah tanggal  31 Desember 2012. | *The consolidated financial statements have been prepared in accordance with SAK. which comprises the Statements and Interpretations issued by the Board of Financial Accounting Standards of the Indonesian Institute of Accountants, including applicable new and revised standards. amendments and annual improvements, effective on or after January 1, 2019, and Attachment to the Decision of the Chairman of Bapepam - LK (now becoming Indonesian Financial Services Authority or OJK) No. Kep-347/BL/2012 dated June 25, 2012 that is Regulation No.VIII.G.7 regarding Presentation and Disclosures of the Financial Statements of the Public Company that effective for the financial statements that ended on or after December 31, 2012.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |

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| 1. **Dasar Penyusunan Laporan Keuangan Konsolidasian** | 1. ***Basis of Preparation of Consolidated Financial Statements*** |
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| Laporan keuangan konsolidasian disusun sesuai dengan PSAK No. 1 (Revisi 2013). “Penyajian Laporan Keuangan”, termasuk PSAK No. 1 (Amandemen 2015), “Penyajian Laporan Keuangan tentang Prakarsa Pengungkapan”. PSAK revisi ini mengubah pengelompokkan item-item yang disajikan dalam penghasilan komprehensif lain (OCI). Item-item yang akan direklasifikasi ke laba rugi akan disajikan terpisah dari item-item yang tidak akan direklasifikasi ke laba rugi. Penerapan PSAK ini hanya berakibat pada penyajian saja dan tidak berdampak pada posisi keuangan dan kinerja Kelompok Usaha. | *The consolidated financial statements are prepared in accordance with PSAK No. 1 (Revised 2013), “Presentation of Financial Statements”, including PSAK No. 1 (Amendment 2015), “Presentation of Financial Statements on Initiative Disclosures”. This revised PSAK changes the grouping of items presented in OCI. Items that could be reclassified to profit or loss would be presented separately from items that will never be reclassified. The adoption of this PSAK affects presentation only and has no impact on the Group’s financial position or performance.* |
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| Laporan keuangan konsolidasian disusun berdasarkan asumsi kelangsungan usaha serta atas dasar akrual, kecuali laporan arus kas konsolidasian yang menggunakan dasar kas. | *The consolidated financial statements have been prepared on the assumption of going concern and accrual basis except for consolidated statements of cash flows using cash basis.* |
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| Dasar pengukuran dalam penyusunan laporan keuangan konsolidasian ini adalah konsep biaya perolehan *(historical cost)*, kecuali untuk beberapa akun tertentu yang didasarkan pengukuran lain sebagaimana yang diungkapkan pada kebijakan akuntansi dalam masing-masing akun tersebut. | *The measurement in the preparation of consolidated financial statements is historical cost concept, except for certain accounts which are measured on the basis described in the related accounting policies of respective account.* |
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| Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung *(direct method)* dengan mengelompokkan arus kas dalam aktivitas operasi, investasi dan pendanaan. | *The consolidated statements of cash flows. which have been prepared using the direct method, present cash receipts and payments classified into operating, investing and financing activities.* |
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| Mata uang pelaporan yang digunakan dalam laporan keuangan konsolidasian adalah Rupiah (Rp) yang juga merupakan mata uang fungsional Kelompok Usaha. | *The reporting currency used in the preparation of the consolidated financial statements is Rupiah (Rp) which also represents functional currency of the Group.* |
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| Ketika Kelompok Usaha menerapkan suatu kebijakan akuntansi secara restrospektif atau membuat penyajian kembali pos-pos laporan keuangan atau ketika Kelompok Usaha mereklasifikasi pos-pos dalam laporan keuangannya maka Kelompok Usaha menyajikan kembali laporan posisi keuangan pada awal periode komparatif yang disajikan. | *When the Group adopt accounting policy retrospectively or restates items in its financial statements or the Group reclassify the items in its financial statements, the statement of financial position at the beginning of comparative period is presented.* |
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| 1. **Prinsip-prinsip Konsolidasian** | 1. ***Principle of Consolidation*** |
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| Kelompok Usaha menerapkan PSAK No. 65, "Laporan Keuangan Konsolidasian". PSAK No. 65 menggantikan persyaratan laporan keuangan konsolidasian dalam PSAK No. 4 (Amandemen 2015), "Laporan Keuangan Konsolidasian dan Laporan Keuangan Tersendiri" dan menggantikan ISAK No. 7, "Konsolidasi Entitas Bertujuan Khusus". | *The Group applied PSAK No. 65, “Consolidated Financial Statements". PSAK No. 65 superseded the requirements related consolidated financial statements in PSAK No. 4 (Amendment 2009), “Consolidated and Separate Financial Statements” and superseded ISAK No. 7, ”Special Purpose Entity Consolidation”.* |

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| PSAK ini mensyaratkan entitas induk (entitas yang mengendalikan satu atau lebih entitas lain) untuk menyajikan laporan keuangan konsolidasian. Investor menentukan apakah investor merupakan entitas induk dengan menilai apakah investor mengendalikan satu atau lebih *investee*. Investor mempertimbangkan seluruh fakta dan keadaan yang relevan ketika menilai apakah investor mengendalikan *investee*. | *This PSAK requires a parent entity (an entity that controls one or more other entities) to present consolidated financial statements. An investor determines whether it is a parent by assessing whether it controls one or more investees. An investor considers all relevant facts and circumstances when assessing whether it controls an investee.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Prinsip-prinsip Konsolidasian - Lanjutan** | 1. ***Principle of Consolidation - Continued*** |
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| Investor mengendalikan *investee* ketika investor terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan *investee* dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas *investee*. | *Control is achieved when the investor is exposed or has rights. to variable returns from its involvement with the investee and has the ability to affect those returns through its power over the investee.* |
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| Dengan demikian. investor mengendalikan investee jika dan hanya jika, investor memiliki seluruh hal berikut ini: | *Specifically. the investor controls the investee if, and only if, the investor has the following elements:* |
| 1. kekuasaan atas investee (misalnya hak yang ada saat ini yang memberi investor tersebut kemampuan kini untuk mengarahkan aktivitas relevan investee); | 1. *power over the investee (i.e. existing rights to give it the current ability to direct the relevant activities of the investee);* |
| 1. eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan investee; dan | 1. *exposures or rights to variable returns from its involvement with the investee; and* |
| 1. kemampuan untuk menggunakan kekuasaannya atas investee untuk mempengaruhi jumlah imbal hasil. | 1. *the ability to use its power over the investee to affect the investor’s returns.* |
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| Pada umumnya. mayoritas hak suara menghasilkan pengendalian. Ketika Entitas memiliki kurang dari mayoritas hak suara, atau serupa atas investee. investor mempertimbangkan semua fakta dan keadaan yang relevan dalam menilai apakah memiliki kekuasaan atas investee, termasuk: | *Generally, a majority of voting rights result in control. When the Entity has less than a majority of the voting. or similar, rights of an investee, it considers all relevant facts and circumstances in assessing whether it has power over an investee, including:* |
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| 1. pengaturan kontraktual dengan pemegang suara lainnya dari investee; | 1. *the contractual arrangement(s) with the other vote holders of investee;* |
| 1. hak-hak yang timbul dari pengaturan kontraktual; | 1. *rights arising from other contractual arrangement(s);* |
| 1. hak suara dan hak suara potensial investor. | 1. *the Entity’s voting rights and potential voting rights.* |
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| Investor menilai kembali apakah investor mengendalikan investee jika fakta dan keadaan mengindikasikan adanya perubahan terhadap satu atau lebih dari tiga elemen pengendalian. | *Investor reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three element of control.* |
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| Prosedur Konsolidasian | *Consolidation Procedures* |
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| Laporan keuangan konsolidasian: | *Consolidated financial statements:* |
| * menggabungkan item sejenis seperti asset, liabilitas, ekuitas, penghasilan, beban dan arus kas dari entitas induk dengan entitas anaknya; | * *combine like items of assets, liabilities, equity, income, expenses and cash flows of the parent with those of its subsidiaries;* |
| * menghapus (mengeliminasi) jumlah tercatat dari investasi entitas induk di setiap entitas anak dan bagian entitas induk pada ekuitas setiap entitas anak; | * *offset (eliminate) the carrying amount of the parent's investment in each subsidiaries and the parent's portion of equity of each subsidiaries;* |
| * mengeliminasi secara penuh aset dan liabilitas, ekuitas, penghasilan, beban dan arus kas dalam intra kelompok usaha yang berkaitan dengan transaksi antara entitas-entitas dalam Kelompok Usaha. | * *eliminate in full intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between entities of the Group.* |

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| Entitas memasukkan penghasilan dan beban entitas anak dalam laporan keuangan konsolidasian dari tanggal diperolehnya pengendalian sampai dengan tanggal ketika entitas kehilangan pengendalian atas entitas anak. Penghasilan dan beban entitas anak didasarkan pada jumlah aset dan liabilitas yang diakui dalam laporan keuangan konsolidasian pada tanggal akuisisi. | *A reporting entity includes the income and expenses of a subsidiary in the consolidated financial statements from the date it gains control until the date when the reporting entity ceases to control the subsidiary. Income and expenses of the subsidiary are based on the amounts of the assets and liabilities recognized in the consolidated financial statements at the acquisition date.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Prinsip-prinsip Konsolidasi - Lanjutan** | 1. ***Principle of Consolidation - Continued*** |
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| Kelompok Usaha disyaratkan untuk mempunyai kebijakan akuntansi dan tanggal pelaporan yang sama. atau konsolidasian berdasarkan informasi keuangan tambahan yang dibuat entitas anak. | *The Group are required to have the same accounting policies and reporting dates. or consolidation based on additional financial information prepared by subsidiary.* |
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| **Kepentingan Non-Pengendali (KNP)** | ***Non-Controlling Interest (NCI)*** |
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| Entitas induk menyajikan KNP di laporan posisi keuangan konsolidasiannya dalam ekuitas, terpisah dari ekuitas pemilik entitas. | *A parent presents NCIs in its consolidated statement of financial position within equity, separately from the equity of the owners of the parent.* |
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| Entitas mengatribusikan laba rugi dan setiap komponen dari penghasilan komprehensif lain kepada pemilik entitas induk dari kelompok usaha dan KNP, meskipun hal tersebut mengakibatkan KNP memiliki saldo defisit atas dasar kepentingan kepemilikan sekarang. | *Profit or loss and each component of OCI are attributed to the equity holders of the parent of the group and to the NCI, even if this results in the NCI having a deficit balance on the basis of present ownership interests.* |
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| **Perubahan Proporsi Kepemilikan** | ***Changes in Ownership Interests*** |
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| Perubahan kepemilikan entitas dalam entitas anak yang tidak menghasilkan kehilangan pengendalian di entitas anak adalah transaksi ekuitas (yaitu transaksi dengan pemilik dalam kapasitasnya sebagai pemilik). Ketika proporsi ekuitas yang dimiliki oleh KNP berubah. entitas menyesuaikan jumlah tercatat kepentingan pengendali dan KNP untuk mencerminkan perubahan kepemilikan relatifnya dalam entitas anak. Entitas tersebut mengakui secara langsung dalam ekuitas setiap perbedaan antara jumlah tercatat KNP yang disesuaikan dan nilai wajar imbalan yang dibayar atau diterima, dan mengatribusikannya kepada pemilik entitas induk. | *Changes in a parent's ownership interest in a subsidiary that do not result in the parent losing control of the subsidiary are equity transactions (i.e. transactions with owners in their capacity as owners). When the proportion of the equity held by NCI’s changes. the carrying amounts of the controlling and NCI’s are adjusted to reflect the changes in their relative interests in the subsidiary. Any difference between the amount by which the NCI’s are adjusted and the fair value of the consideration paid or received is recognized directly in equity and attributed to the owners of the parent.* |
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| **Kehilangan Pengendalian** | ***Loss of Control*** |
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| Jika entitas induk kehilangan pengendalian atas entitas anak, maka entitas induk: | *If loss control over Subsidiaries, the parent entity:* |
| 1. menghentikan pengakuan aset dan liabilitas entitas anak terdahulu dari laporan posisi keuangan konsolidasian; | 1. *derecognizes the assets and liabilities of the former subsidiaries from the consolidated statement of financial position;* |
| 1. mengakui sisa investasi apapun pada entitas anak terdahulu pada saat hilangnya pengendalian dan selanjutnya mencatat sisa investasi tersebut dan setiap jumlah terutang oleh atau kepada entitas anak terdahulu sesuai dengan PSAK lain yang relevan. Sisa investasi tersebut diukur kembali dan pengukuran kembali tesebut dianggap sebagai nilai wajar pada saat pengakuan awal aset keuangan sesuai dengan PSAK No. 55 (Revisi 2014), “Instrumen Keuangan: Pengakuan dan Pengukuran”, atau, jika sesuai, biaya perolehan pada saat pengakuan awal investasi pada entitas asosiasi atau ventura bersama; | 1. *recognizes any investment retained in the former subsidiaries when control is lost and subsequently accounts for it and for any amounts owed by or to the former subsidiary in accordance with relevant PSAKs. The retained interest is remeasured and the remeasured value is regarded as the fair value on initial recognition of a financial asset in accordance with PSAK No. 55 (Revised 2014), “Financial Instruments: Recognition and Measurement”, or, when appropriate. the cost on initial recognition of an investment in an associate or joint venture;* |
| 1. mengakui keuntungan atau kerugian terkait dengan hilangnya pengendalian yang dapat diatribusikan pada kepentingan pengendali terdahulu. | 1. *recognizes the gain or loss associated with the loss of control attributable to the former controlling interest.* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Prinsip-prinsip Konsolidasi - Lanjutan** | 1. ***Principle of Consolidation - Continued*** |
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| **Entitas Investasi - Pengecualian Konsolidasian** | ***Investment Entity - Consolidation Exemption*** |
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| Entitas investasi tidak mengonsolidasi entitas anaknya atau menerapkan PSAK No. 22 (Revisi 2010), “Kombinasi Bisnis” ketika entitas tersebut memperoleh pengendalian atas entitas lain. Ketika entitas menjadi, atau berhenti, menjadi entitas investasi, entitas menerapkan secara prospektif perubahan statusnya dari tanggal terjadinya perubahan status tersebut. | *Investment Entity does not consolidate its subsidiaries. or apply PSAK No. 22 (Revised 2010), “Business Combinations” when it obtains control of another entity. When an entity becomes, or ceases to be, an investment entity, it applies its status change prospectively from the date of change.* |
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| Entitas investasi adalah entitas yang: | *An investment Entity is an entity that:* |
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| 1. memperoleh dana dari satu atau lebih investor dengan tujuan memberikan investor tersebut jasa manajemen investasi; | 1. *obtains funds from one or more investors for the purpose of providing those investor(s) with investment management services;* |
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| 1. menyatakan komitmen kepada investor bahwa tujuan bisnisnya adalah untuk menginvestasikan dana yang semata­mata untuk memperoleh imbal hasil dari kenaikan nilai modal, penghasilan investasi. atau keduanya; dan | 1. *commits to its investor(s) that its business purpose is to invest funds solely for returns from capital appreciation. investment income., or both; and* |
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| 1. mengukur dan mengevaluasi kinerja dari seluruh investasinya yang substansial berdasarkan pada nilai wajar. | 1. *measures and evaluates the performance of substantially all of its investments on a fair value basis.* |
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| Entitas disyaratkan untuk mempertimbangkan semua fakta dan keadaan apakah entitas merupakan entitas investasi. termasuk tujuan dan desainnya seperti: | *An Entity is required to consider all facts and circumstances when determining whether it is an investment entity, including its purpose and design such as:* |
| 1. memiliki lebih dari satu investasi; | 1. *it has more than one investment;* |
| 1. memiliki lebih dari satu investor; | 1. *it has more than one investor;* |
| 1. memiliki investor yang bukan merupakan pihak-pihak berelasi dari entitas; | 1. *it has investors that are not related parties of the entity;* |
| 1. memiliki bagian kepemilikan dalam bentuk kepentingan ekuitas atau kepentingan serupa. | 1. *it has ownership interests in the form of equity or similar interests.* |
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| Jika tidak terdapat karakteristik khusus tersebut tidak berarti mendiskualifikasikan entitas dari pengklasifikasian sebagai entitas investasi. Entitas investasi yang tidak memiliki seluruh karakterisktik khusus tersebut memberikan pengungkapan tambahan yang disyaratkan oleh PSAK No. 67, “Pengungkapan Kepentingan dalam Entitas Lain”. | *The absence of any of these typical characteristics does not necessarily disqualify an entity from being classified as an investment entity. Investment entity that does not have all those typical characteristics provide additional information as required by PSAK No. 67, “Disclosures of Interests in Other Entities”.* |
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| Entitas investasi disyaratkan untuk mengukur investasi dalam entitas anak pada nilai wajar melalui laba rugi sesuai dengan PSAK No. 55 (Revisi 2014), “Instrumen Keuangan: Pengakuan dan Pengukuran”. | *An investment entity is required to measure an investment in a subsidiary at fair value through profit or loss in accordance with PSAK No. 55  (Revised 2014,. “Financial Instruments: Recognition and Measurement”.* |
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| Karena entitas investasi tidak disyaratkan untuk mengonsolidasi entitas anaknya, transaksi pihak berelasi intra kelompok usaha dan saldo tidak dieliminasi. | *Because an investment entity is not required to consolidate its subsidiaries, intragroup related party transactions and outstanding balances are not eliminated.* |
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| Pengecualian terhadap konsolidasi hanya diterapkan pada entitas investasi tesebut. Oleh karenanya entitas induk dari entitas investasi mengonsolidasi seluruh entitas yang dikendalikannya, termasuk entitas yang dikendalikan melalui entitas anak yang merupakan entitas investasi, kecuali entitas induk itu sendiri merupakan entitas investasi. | *The exemption from consolidation only applies to the investment entity itself. Accordingly. a parent of an investment entity is required to consolidated all entities that it controls, including those controlled through an investment entity subsidiary, unless the parent itself is an investment entity.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Prinsip-prinsip Konsolidasi - Lanjutan** | 1. ***Principle of Consolidation - Continued*** |
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| **Entitas Investasi - Pengecualian Konsolidasian - Lanjutan** | ***Investment Entity - Consolidation Exemption - Continued*** |
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| Persyaratan pengungkapan untuk laporan keuangan konsolidasian diatur dalam PSAK No. 67, “Pengungkapan Kepentingan dalam Entitas Lain”. | *The disclosure requirements for consolidated financial statements are specified in PSAK No. 67, ”Disclosure of Interests in Other Entities”.* |
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| Sebagaimana diatur dalam PSAK No. 4 (Revisi 2013), “Laporan Keuangan Tersendiri”, laporan keuangan tersendiri (entitas induk) dapat disajikan hanya jika laporan tersebut merupakan informasi tambahan pada laporan keuangan konsolidasian dan disajikan sebagai lampiran dalam laporan keuangan konsolidasian. Metode yang digunakan untuk mencatat investasi di entitas anak, asosiasi dan ventura bersama adalah metode biaya perolehan atau sesuai dengan  PSAK No. 55 (Revisi 2014), “Instrumen Keuangan: Pengakuan dan Pengukuran”. Laporan keuangan tersendiri terdiri dari laporan posisi keuangan, laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas. | *As regulated in PSAK No. 4 (Revised 2013), ”Separate Financial Statements”, separate financial statements (parent entity) can be served only when those statements are additional information on the consolidated financial statements and are presented as an attachment to the consolidated financial statements. The method used to record investments in subsidiaries, associations and joint ventures are cost method or in accordance with PSAK No. 55 (Revised 2014), “Financial Instrument: Recognition and Measurement”. Separate financial statements consist of the statement of financial position, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows.* |
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| 1. **Investasi pada Entitas Asosiasi dan Ventura Bersama** | 1. ***Investments in Associates and Joint Ventures*** |
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| Kelompok Usaha menerapkan PSAK No. 15 (Revisi 2013), “Investasi pada Entitas Asosiasi dan Ventura Bersama” dan Amandemen PSAK No. 15 “Investasi pada Entitas Asosiasi dan Ventura bersama tentang Investasi Entitas Asosiasi: Penerapan Pengecualian Konsolidasi”. | *The Group applied PSAK No. 15 (Revised 2013), “Investment in Associates and Joint Ventures” and Amandment to PSAK No. 15 “Investment in Associated and Joint Ventures on Investment in Associated: Application Consolidation Exception”.* |
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| PSAK ini menentukan penerapan metode ekuitas atas invetasi pada entitas asosiasi dan ventura bersama. Amandemen PSAK No. 15 memberikan klarifikasi pada paragraph 36A tentang pengecualian konsolidasi untuk investasi ketika ktriteria tertentu terpenuhi. | *This PSAK prescribes the application of the equity method to investments in associates and joint ventures. The Amendment to PSAK No. 15 provides clarification on the consolidation of paragraph 36A of exceptions for certain investments when certain criteria are met.* |
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| Dampak penerapan PSAK ini bersama-sama dengan PSAK No. 66, “Pengaturan Bersama”. | *The impact on the adoption of this PSAK along with PSAK No. 66, “Joint Arrangements”.* |
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| Entitas asosiasi adalah suatu entitas yang mana investor mempunyai pengaruh signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional *investee,* tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut. | *An associate is an entity over which the entity has significant influence. Significant influence is the power of participate on the financial and operating policy decisions of the investee, but is not control or joint control over those policies.* |
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| Ventura bersama adalah pengaturan bersama yang para pihaknya memiliki pengendalian bersama atas pengaturan memiliki hak atas aset neto dari pengaturan. | *A joint venture is a type of joint arrangement where the parties that have joint control of the arrangement have rights to the net assets of the arrangement.* |
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| Pengendalian bersama adalah persetujuan kontraktual untuk berbagi pengendalian atas suatu pengaturan. yang ada hanya ketika keputusan tentang aktivitas relevan mensyaratkan persetujuan dengan suara bulat dari seluruh pihak yang berbagi pengendalian. | *Joint control is the contractually agreed sharing of control of an arrangement. which exists only when decisions about the relevant activities require unanimous consent of the parties sharing control.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Investasi pada Entitas Asosiasi dan Ventura Bersama - Lanjutan** | 1. ***Investments in Associates and Joint Ventures - Continued*** |
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| Dalam metode ekuitas. pengakuan awal investasi pada entitas asosiasi atau ventura bersama diakui sebesar biaya perolehan, dan jumlah tercatat tersebut ditambah atau dikurang untuk mengakui bagian investor atas aset bersih *investee* setelah tanggal perolehan. Laba atau rugi investor mencakup bagian dari laba atau rugi *investee* dan OCI dari investor mencakup bagian OCI dari *investee*. *Goodwill* terkait dengan entitas asosiasi atau ventura bersama terdapat dalam jumlah tercatat investasi dan tidak diamortisasi maupun dilakukan pengujian penurunan nilai secara individu. | *Under the equity method. the investment in an associate or a joint venture is initially recognized at cost and adjusted thereafter for the post-acquisition change in the investor’s share of the investee’s net assets. The investor’s profit or loss includes its share of the investee's profit or loss and the investor's OCI includes its share of the investee's OCI. Goodwill relating to the associate or joint venture is included in the carrying amount of the investment and is neither amortized nor individually tested for impairment.* |
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| Jika terdapat suatu perubahan yang diakui langsung dalam ekuitas entitas asosiasi atau ventura bersama. entitas mengakui bagiannya dari perubahan tersebut dan mengungkapkannya. jika relevan, dalam laporan perubahan ekuitas konsolidasian. Keuntungan atau kerugian belum terealisasi yang timbul dari transaksi antara entitas dengan entitas asosiasi atau ventura bersama dieliminasi sebatas kepentingannya dalam entitas asosiasi atau ventura bersama. | *If there is a change recognized directly in the equity of the associate or joint venture. the entity recognizes its share of such changes and to disclose this, if relevant in the consolidated statement of changes in equity. Unrealized gains or losses resulting from transactions between the entity and associate or joint venture are eliminated to the extent of the interest in the associate or joint venture.* |
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| Jika bagian entitas atas rugi pada entitas asosiasi atau *joint venture* sama dengan atau melebihi kepentingannya pada entitas asosiasi atau ventura bersama. maka entitas menghentikan pengakuan bagiannya atas rugi lebih lanjut. Setelah kepentingan entitas dikurangkan menjadi nol, tambahan kerugian dicadangkan. dan liabilitas diakui, hanya sepanjang entitas mempunyai kewajiban hukum atau konstruktif atau melakukan pembayaran atas nama entitas asosiasi atau ventura bersama. | *If the entity’s share on loss in an associate or a joint venture equals or exceeds its interest in the associate or joint venture, it discontinues recognizing its share of further losses. After the entity’s interest is reduced to zero. additional losses are provided for and a liability is recognized, only to the extent that the entity has incurred legal or constructive obligations or made payments on behalf of the associate or joint venture.* |
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| Jika entitas asosiasi atau ventura bersama melaporkan laba pada periode berikutnya, entitas mengakui bagiannya atas laba tersebut hanya setelah bagiannya atas laba tersebut sama dengan bagian kerugian yang tidak diakui. | *If the associate or joint venture subsequently reports profits, the entity resumes recognizing its share of those profits only after its share of the profits equals the share of losses not recognized.* |
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| Laporan keuangan entitas asosiasi atau ventura bersama disusun untuk periode yang sama dengan entitas. Jika perlu. penyesuaian dilakukan untuk membawa kebijakan akuntansi yang sama dengan yang diterapkan entitas. | *The financial statements of the associate or joint venture are prepared for the same reporting period as the entity. When necessary. adjustments are made to bring the accounting policies in line with those of the entity.* |
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| Setelah penerapan metode ekuitas. entitas menerapkan persyaratan di PSAK No. 55 (Revisi 2014), “Instrumen Keuangan: Pengakuan dan Pengukuran”, untuk menentukan apakah perlu mengakui penurunan nilai tambahan sehubungan dengan investasinya dalam entitas asosiasi atau ventura bersama. Jika penurunan terindikasi, jumlah dikalkulasi dengan mengacu pada PSAK No. 48 (Revisi 2014), “Penurunan Nilai Aset”. | *After application of the equity method. the entity applies the requirement in PSAK No. 55 (Revised 2014), “Financial Instruments: Recognition and Measurement”, to determine whether it is necessary to recognize an additional impairment loss with respect to its investment in the associate or joint venture. If impairment is indicated. the amount is calculated by reference to PSAK No. 48 (Revised 2014), “Impairment of Assets”.* |
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| Jumlah tercatat keseluruhan investasi diuji untuk penurunan nilai sebagai suatu aset tunggal, yaitu, *goodwill* tidak diuji secara terpisah. Jumlah pemulihan investasi pada entitas asosiasi dinilai untuk setiap entitas asosiasi atau ventura bersama, kecuali entitas asosiasi atau ventura bersama tidak menghasilkan arus kas secara independen. | *The entire carrying amount of the investment is tested for impairment as a single asset, that is, goodwill is not tested separately. The recoverable amount of an investment in an associate is assessed for each individual associate or joint venture, unless the associate or joint venture does not generate cash flows independently.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Investasi pada Entitas Asosiasi dan Ventura Bersama - Lanjutan** | 1. ***Investments in Associates and Joint Ventures - Continued*** |
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| Pada saat hilangnya pengaruh signifikan pada entitas asosiasi atau ventura bersama, entitas mengakui setiap investasi yang tersisa pada nilai wajar. Perbedaan antara jumlah tercatat entitas asosiasi atau ventura bersama pada saat hilangnya pengaruh signifikan dan nilai wajar dari investasi yang tersisa dan hasil dari pelepasan diakui dalam laba atau rugi. | *Upon loss of significant influence over the associate or joint control over joint venture, the entity measures and recognizes any retained investment as its fair value. Any difference between the carrying amount of the associate or joint venture upon loss of significant influence and the fair value of the retained investment and proceeds from disposal is recognized in profit or loss.* |
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| Persyaratan pengungkapan untuk entitas dengan pengendalian bersama atau pengaruh signifikan pada *investee* dijelaskan dalam PSAK No. 67, “Pengungkapan Kepentingan dalam Entitas Lain”. | *The disclosure requirements for entity with joint control of. or significant influence over. an investee are specified in PSAK No. 67,” Disclosure of Interest in Other Entities”.* |
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| 1. **Transaksi dan Saldo dengan Pihak Berelasi** | 1. ***Related Parties Transactions and Balances*** |
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| Kelompok Usaha melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK No. 7 (Revisi 2010), “Pengungkapan Pihak-pihak Berelasi” dan PSAK No. 7 (Penyesuaian 2015), “Pengungkapan Pihak-pihak Berelasi”. | *The Group deals transactions with related parties as defined in PSAK No. 7 (Revised 2010), “Related Party Disclosures” and PSAK No. 7 (Improvement 2015), “Related Party Disclosures”.* |
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| PSAK ini mensyaratkan pengungkapan hubungan, transaksi dan saldo pihak-pihak berelasi, termasuk komitmen dalam laporan keuangan konsolidasian dan laporan keuangan tersendiri entitas induk dan juga diterapkan terhadap laporan keuangan secara individual | *This PSAK requires disclosure of relationships, transactions and balances related parties, including commitments in the consolidated financial statements and separate financial statements of the parent entity also applies to individual financial statements.* |
|  |  |
| PSAK ini juga memberikan pengecualian dari persyaratan umum pengungkapan pihak berelasi atas transaksi dengan pemerintah dan entitas yang dikendalikan, dikendalikan bersama, atau dipengaruhi secara signifikan oleh Pemerintah (entitas berelasi dengan Pemerintah). | *This PSAK also introduces an exemption from the general related party disclosure requirements for transactions with government and entities that are controlled, jointly controlled or significantly influenced by the same Government as the reporting entity (Government related entities).* |
|  |  |
| Pihak berelasi adalah orang atau entitas yang terkait dengan entitas yang menyiapkan laporan keuangannya (entitas pelapor). | *Related party is a person or an entity related to the entity who prepares financial statements (the reporting entity).* |
|  |  |
| Pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor:   1. Orang atau anggota keluarga dekatnya mempunyai relasi dengan entitas pelapor jika orang tersebut: 2. memiliki pengendalian atau pengendalian bersama atas entitas pelapor; 3. memiliki pengaruh signifikan atas entitas pelapor; atau 4. merupakan personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor. | *A related party is a person or an entity that is related to the reporting entity:*   * 1. *A person or a close member of that person’s family is related to a reporting entity if that person:*  1. *has control or joint control over the reporting entity;* 2. *has significant influence over the reporting entity; or* 3. *is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.* |
|  |  |
| 1. Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut: 2. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lain); | * 1. *An entity is related to the reporting entity if any of the following conditions applies:*  1. *The entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others;* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING – Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Transaksi dan Saldo dengan Pihak Berelasi - Lanjutan** | 1. ***Related Parties Transactions and Balances - Continued*** |
|  |  |
| 1. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha. yang mana entitas lain tersebut adalah anggotanya); | 1. *One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member);* |
| 1. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama; | 1. *Both entities are joint ventures of the same third party;* |
| 1. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga; | 1. *One entity is a joint venture of a third entity and the other entity is an associate of the third entity;* |
| 1. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor; | 1. *The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity. or an entity related to the reporting entity. If the reporting entity in itself such a plan, the sponsoring employers are also related to the reporting entity;* |
| 1. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a); atau | 1. *The entity is controlled or jointly controlled by a person identified in (a); or* |
| 1. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau merupakan personil manajemen kunci entitas (atau entitas induk dari entitas). | 1. *A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or a parent of the entity).* |
| 1. Entitas. atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas palapor atau kepada entitas induk dari entitas pelapor. | 1. *The entity. or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.* |
| 1. Seluruh transaksi dan saldo yang signifikan dengan pihak berelasi diungkapkan dalam Catatan yang relevan. | 1. *All significant transactions and balances with related parties are disclosed in the relevant Notes.* |
|  |  |
| Transaksi ini dilakukan berdasarkan persyaratan yang disetujui oleh kedua belah pihak, dimana persyaratan tersebut mungkin tidak sama dengan transaksi lain yang dilakukan dengan pihak-pihak yang tidak berelasi. | *The transaction was conducted on terms agreed by both parties, which terms may not be the same as other transactions conducted by parties who are not related.* |
|  |  |
| Seluruh transaksi dan saldo yang signifikan dengan pihak-pihak berelasi, baik yang dilakukan dengan atau tidak dengan persyaratan dan kondisi sebagaimana yang dilakukan dengan pihak-pihak yang tidak mempunyai hubungan pihak-pihak berelasi, telah diungkapkan dalam catatan atas laporan keuangan konsolidasian yang relevan. | *All transactions and balances with significant related parties, whether or not conducted with the terms and conditions, as were done with the parties that have no relation to related parties. have been disclosed in the relevant notes to the consolidated financial statements.* |
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| 1. **Transaksi dan Penjabaran dalam Mata Uang Asing** | 1. ***Transaction and Translation in Foreign Currency*** |
|  |  |
| Kelompok Usaha menerapkan PSAK No. 10  (Revisi 2010), “Pengaruh Perubahan Kurs Valuta Asing”. | *The Group adopted PSAK No. 10 (Revised 2010), “The Effects of Changes in Foreign Exchange Rates”.* |
|  |  |
| Standar ini mengatur pengukuran dan penyajian mata uang suatu entitas di mana pengukuran mata uang harus menggunakan mata uang fungsional sementara penyajian mata uang dapat menggunakan mata uang selain mata uang fungsional. | *This standard sets up measurement and presentation currency of an entity in which the measurement currency should use a functional currency as the presentation currency may use a currency other than the functional currency.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | | | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** | | |
|  | | |  | | |
| 1. **Transaksi dan Penjabaran dalam Mata Uang Asing - Lanjutan** | | | 1. ***Transaction and Translation in Foreign Currency - Continued*** | | |
|  | | |  | | |
| Dalam menentukan mata uang fungsional. Kelompok Usaha mempertimbangkan faktor-faktor sebagai berikut: | | | *In determining the functional currency. the Group considers the following factors:* | | |
| 1. mata uang yang paling mempengaruhi harga jual untuk barang dan jasa, atau dari suatu negara yang kekuatan persaingan dan perundang-undangannya sebagian besar menentukan harga jual dari barang dan jasanya; 2. mata uang yang paling mempengaruhi biaya tenaga kerja, material dan biaya-biaya lain dari pengadaan barang atau jasa; 3. mata uang yang mana dana dari aktivitas pendanaan (antara lain penerbitan instrumen utang dan ekuitas) dihasilkan; 4. mata uang dalam mana penerimaan dari aktivitas operasi pada umumnya ditahan. | | | 1. *currency that most influences the selling price for goods and services, or from a country whose competitive forces and legislation largely determine the selling price of goods and services;* 2. *currency that most influences the cost of labor, material and other costs of the procurement of goods or services;* 3. *the currency in which funds from financing activities (i.e, issuing debt and equity instruments) are produced;* 4. *the currency in which receipts from operating activities are usually retained.* | | |
|  | | |  | | |
| Pembukuan Kelompok Usaha. kecuali entitas anak di luar negeri, diselenggarakan dalam mata uang Rupiah. yang juga merupakan mata uang fungsional entitas-entitas tersebut. Transaksi dalam mata uang asing dicatat berdasarkan kurs yang berlaku pada saat transaksi dilakukan. Pada tanggal laporan posisi keuangan, aset dan liabilitas moneter dalam mata uang asing disesuaikan ke dalam Rupiah berdasarkan kurs rata-rata Bank Indonesia yang berlaku pada tanggal tersebut. Laba atau rugi kurs yang terjadi. dikreditkan atau dibebankan pada laba rugi tahun berjalan. | | | *The books of accounts of the Group. except for foreign subsidiary. are maintained in Rupiah, which is also the functional currency of the entities. Transactions involving foreign currencies are recorded at the rates of exchange prevailing at the time the transactions are made. At statement of financial position date. monetary assets and liabilities denominated in foreign currencies are adjusted to Rupiah based on the average rates of exchange published by Bank Indonesia at that date. The resulting gains or losses are credited or charged to the current year operations.* | | |
|  | | |  | | |
| Kurs yang digunakan adalah kurs tengah yang diumumkan oleh Bank Indonesia, sebagai berikut: | | | *The exchange rates used are the middle exchange rate announced by Bank Indonesia, as follows:* | | |
|  | | |  | | |
|  | **31 Maret 2020/**  ***March 31. 2020*** |  | | **31 Desember 2019/**  ***December 31. 2019*** |  | |
|  |  |  | |  |  | |
| Dolar Amerika Serikat (US$) 1 | 16.367 |  | | 13.901 | *United States Dollar*  *(US$) 1* | |
|  |  |  | |  |  | |
| Selisih kurs yang timbul dari penyelesaian pos moneter dan dari penjabaran pos moneter dalam mata uang asing diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | | | *Exchange differences arising on the settlement of monetary items or on translating monetary items in foreign currencies are recognized in consolidated statement of profit or loss and other comprehensive income.* | | |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Kas dan Setara Kas dan Kas yang Dibatasi Penggunaannya** | 1. ***Cash and Cash Equivalents and Restricted Cash*** |
|  |  |
| Kas adalah alat pembayaran yang siap dan bebas dipergunakan untuk membiayai kegiatan Kelompok usaha. Setara kas adalah investasi yang sifatnya sangat likuid, berjangka pendek, dan dengan cepat dapat dijadikan kas dalam jumlah yang dapat ditentukan dan memiliki risiko perubahan nilai yang tidak signifikan dengan jangka waktu tiga bulan atau kurang sejak tanggal penempatan dan tidak digunakan sebagai jaminan atau tidak dibatasi penggunaannya. | *Cash is the means of payment that ready and free to be used to finance the activities of the Group. Cash equivalents are investments that are highly liquid, short-term, and it can quickly become cash in the amount that can be determined and have the risk of changes in value are not significant with maturities of three months or less from the date of placement and not pledged as collateral or restricted in usage.* |
|  |  |
| Kas di bank dan deposito berjangka yang dibatasi penggunaannya sehubungan dengan persyaratan perjanjian pinjaman atau perjanjian lainnya disajikan sebagai “Kas di Bank dan Deposito Berjangka yang Dibatasi Penggunaannya” sebagai aset tidak lancar. | *Cash in banks and deposits that are restricted with respect to the terms of the loan or other agreement are presented as “Restricted Cash in Banks and Deposits” as non-current assets.* |
|  |  |
| Kas di bank dan deposito berjangka yang akan digunakan untuk membayar liabilitas yang akan jatuh tempo dalam 1 (satu) tahun. disajikan sebagai bagian dari aset lancar. | *Cash in banks and deposits will be used to pay liabilities due within 1 (one) year, is presented as part of current assets.* |
|  |  |
| 1. **Piutang Usaha** | 1. ***Trade Receivables*** |
|  |  |
| Piutang usaha disajikan dalam jumlah yang diharapkan dapat tertagih. Penyisihan penurunan nilai dibentuk berdasarkan hasil penelaahan atas keadaan piutang masing- masing pelanggan pada akhir tahun. | *Trade receivables are stated at amount expected to be collected. Allowance for impairment is provided based on a review of the collectibility of the individual receivable accounts at the end of the year.* |
|  |  |
| 1. **Persediaan** | 1. ***Inventories*** |
|  |  |
| Persediaan dinyatakan sebesar niai yang lebih rendah antara biaya perolehan atau nilai realisasi bersih, mana yang paling rendah. Biaya perolehan ditentukan berdasarkan metode rata-rata tertimbang dari setiap kelompok persediaan. | *Inventories are stated at cost or net realizable value, whichever is lower. Cost is determined using the weighted-average method from each group of inventories.* |
|  |  |
| Nilai realisasi neto persediaan adalah estimasi harga jual dalam kegiatan usaha biasa dikurangi estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan. | *Net realizable value of inventories is the estimated sellin price in the ordinary course of bussines less estimated cost of completion and the estimated costs necessary to make the sale.* |
|  |  |
| Grup menetapkan penyisihan untuk kerugian penurunan nilai pasar persediaan berdasarkan perubahan berkala atas kondisi fisik dan realisasi neto persediaan. | *The Group provides allowances for decline in market values of inventories based on periodic reviews of the physical conditions and net realizable value of inventories.* |
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| 1. **Biaya Dibayar Dimuka** | 1. ***Prepaid Expenses*** |
|  |  |
| Biaya dibayar dimuka diamortisasi sesuai masa manfaat masing-masing biaya dengan menggunakan metode garis lurus. | *Prepaid expenses are amortized over the useful life of each expense using the straight-line method.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** | |
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| 1. **Aset Tetap** | | 1. ***Property and Equipment*** | |
|  | |  | |
| Kelompok usaha menerapkan PSAK No. 16  (Revisi 2011), “Aset Tetap” termasuk PSAK No. 16 (Penyesuaian 2015), “Aset Tetap” dan Amandemen PSAK No.16. “Aset Tetap tentang Klarifikasi Metode yang Diterima untuk Penyusutan dan Amortisasi”. Selain itu. Kelompok Usaha juga menerapkan  PSAK 73 (2017) “Leases”. | | *The Group adopted PSAK No. 16 (Revised 2011), “Property and Equipment”, including  PSAK No. 16 (Improvement 2015), “Property and Equipment” and Amendment to PSAK No. 16. “Property and Equipment on Clarification Method Received for Depreciation and Amortization”. Besides. the Group also adopted PSAK No. 73 (2017), “Leases”.* | |
|  | |  | |
| PSAK No. 16 (Penyesuaian 2015) ini memberikan klarifikasi paragraf 35 terkait model revaluasi, bahwa ketika entitas menggunakan model revaluasi, jumlah tercatat aset disajikan kembali pada jumlah revaluasiannya. | | *This PSAK No. 16 (Improvement 2015) provides clarification of paragraph 35 related to the revaluation model, that when an entity uses the revaluation model, the carrying amount of the asset is restated on its revaluation amount.* | |
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| Amandemen PSAK No. 16 memberikan tambahan penjelasan tentang indikasi perkiraan keusangan teknis atau komersial suatu aset dan juga memberikan klarifikasi bahwa penggunaan metode penyusutan yang berdasarkan pada pendapatan adalah tidak tepat. | | *This Amendment to PSAK No. 16 provides an additional explanation of the approximate indication of technical or commercial obsolescence of an asset and also clarifies that the use of the depreciation method based on income is not appropriate.* | |
|  | |  | |
| Aset tetap dinyatakan sebesar biaya perolehan. kecuali tanah. dikurangi akumulasi penyusutan dan rugi penurunan nilai. Penyusutan dihitung dengan menggunakan metode garis lurus (*straight line method*) selama umur manfaat aset. Taksiran masa manfaat ekonomis sebagai berikut: | | *Property, plant and equipment are stated at cost. except land, less accumulated depreciation and impairment losses. Depreciation is computed using the straight-line method over the useful life of the assets. Estimated useful lives as follows:* | |
|  | |  | |
|  | Tahun/*Year* | |  |
|  |  | |  |
| Bangunan | 20 | | *Buildings* |
| Peralatan kesehatan | 8 - 15 | | *Medical equipment* |
| Mesin | 5 | | *Machine* |
| Perabotan dan peralatan | 5 | | *Funitures and fixtures* |
| Kendaraan | 5 | | *Vehicles* |
| Peralatan kantor | 5 | | *Office equipment* |
|  | |  | |
| Pada setiap akhir tahun buku. manajemen mengkaji ulang nilai residu, umur manfaat dan metode penyusutan, dan jika sesuai dengan keadaan. disesuaikan secara prospektif. | | *At the end of each financial year. management reviewed the residual values. useful lives and methods of depreciation, and if appropriate, adjusted prospectively.* | |
|  | |  | |
| Tanah dinyatakan sebesar nilai perolehan dan tidak disusutkan, kecuali dapat dibuktikan bahwa tanah tersebut mempunyai umur manfaat tertentu. Beban-beban tertentu sehubungan dengan perolehan tanah pada saat perolehan pertama kali diakui sebagai bagian perolehan tanah. | | *Land is stated at cost and not depreciated, unless it can be proven that the land has a certain useful life. Certain cost associated with the acquisition of land at the time of acquisition was first recognized as part of the acquisition of land.* | |

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| Beban perbaikan dan pemeliharaan dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat terjadinya; Biaya penggantian atau inspeksi yang signifikan dikapitalisasi pada saat terjadinya, dan jika besar kemungkinan manfaat ekonomis dimasa depan berkenaan dengan aset tersebut akan mengalir ke kelompok usaha, dan biaya perolehan aset dapat diukur secara andal. | *The cost of repairs and maintenance is charged to the consolidated statement of profit or loss and other comprehensive income as incurred; replacement or inspection costs are capitalized when incurred, and if it is probable future economic benefits associated with the item will flow to the group, and the cost of the asset can be measured reliably.* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
|  |  |
| 1. **Aset Tetap - Lanjutan** | 1. ***Property and Equipment - Continued*** |
| Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau ketika tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Laba atau rugi yang timbul dari penghentian pengakuan aset (dihitung sebagai perbedaan antara jumlah neto hasil pelepasan dan jumlah tercatat dari aset) dimasukkan dalam laporan laba rugi komprehensif lain konsolidasian pada tahun aset tersebut dihentikan pengakuannya. | *The carrying amount of property. plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the consolidated statement of profit or loss and other comprehensive income in the year the asset is derecognized.* |
|  |  |
| Aset dalam penyelesaian disajikan dalam “Aset Tetap” dan dinyatakan sebesar biaya perolehan. Akumulasi biaya perolehan untuk aset dalam penyelesaian akan dipindahkan ke masing-masing aset tetap yang bersangkutan pada saat aset tersebut selesai dikerjakan dan siap digunakan sesuai dengan tujuannya.  Sehubugungan dengan penerapan PSAK 73, Grup sebagai pihak penyewa mengakui aset hak-guna dan liabilitas sewa terkait dengan sewa yang sebelumnya diklasifikasikan sebagai sewa operasi berdasarkan PSAK 30: Sewa kecuali atas sewa jangka pendek atau sewa dengan aset yang bernilai rendah. | *Construction in progress is presented in the "Property, Plant and Equipment" and is stated at cost. The accumulated cost for the construction in progress is transferred to respective property, plant and equipment when the assets are completed and ready for intended use.*  *In relation to the implementation of PSAK 73, Group as lesse recognised right-of-use assetsand lease liabilities related to leaseswhich were previously classified as operating lease based on PSAK 30 :Leases except for short term leasesor leases with low value assets.* |

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| 1. **Penurunan Nilai Aset Non Keuangan** | 1. ***Impairment of Assets*** |
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| Kelompok Usaha menerapkan PSAK No. 48 (Revisi 2014), “Penurunan Nilai Aset”. PSAK ini tidak diterapkan untuk persediaan. aset yang timbul dari kontrak konstruksi, aset pajak tangguhan, aset yang timbul dari imbalan kerja, aset keuangan, properti investasi pada nilai wajar, aset kontrak asuransi, aset tidak lancar dimiliki untuk dijual. PSAK ini diterapkan untuk aset tetap, properti investasi pada biaya perolehan, aset takberwujud dan *goodwill*, investasi pada entitas anak. entitas asosiasi dan ventura bersama pada biaya perolehan. | *The Group adopted PSAK No. 48 (Revised 2014), “Impairment of Assets”. It does not apply to inventories. assets arising from construction contracts, deferred tax assets, assets arising from employee benefits, financial assets, investment property carried at fair value, insurance contract assets, non-current assets held for sale. It applies to property, plant and equipment, investment property at cost, intangible assets and goodwill, investments in subsidiaries, associates, and joint ventures carried at cost.* |
|  |  |
| Pada setiap akhir periode pelaporan. Kelompok Usaha menilai apakah terdapat indikasi suatu aset mengalami penurunan nilai. Jika terdapat indikasi tersebut atau pada saat pengujian secara tahunan penurunan nilai aset diperlukan, maka Kelompok Usaha membuat estimasi jumlah terpulihkan aset tersebut. | *At the end of each reporting period. the Group assesses whether there is any indication that an asset may be impaired. If such indication exists or when annual impairment testing of an asset is required, the Group estimates the recoverable amount of the assets.* |
|  |  |
| Jumlah terpulihkan suatu aset atau CGU adalah jumlah yang lebih tinggi antara nilai wajar dikurangi biaya pelepasan dan nilai pakainya. Jika jumlah terpulihkan suatu aset lebih kecil dari nilai tercatatnya. nilai tercatat harus diturunkan menjadi sebesar terpulihkan. Kerugian penurunan nilai diakui segera dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali berkaitan dengan aset revaluasian dimana rugi penurunan nilai diperlakukan sebagai penurunan revaluasi di OCI. | *Recoverable amount of an asset or CGU is the higher amount between the fair value less costs of disposal and value in use. If the recoverable amount of an asset is less than its carrying amount, the carrying amount should be reduced to their recoverable amount. Impairment loss is recognized immediately in the consolidated statement of profit or loss and other comprehensive income unless it relates to a revalued asset where the impairment loss is treated as a revaluation decrease in OCI.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pajak Penghasilan** | 1. ***Income Tax*** |
|  |  |
| Kelompok Usaha menerapkan PSAK No. 46 (Revisi 2014), Pajak Penghasilan”. Selain itu, Kelompok Usaha juga menerapkan ISAK No. 20. “Pajak Penghasilan: Perubahan Dalam Status Pajak Entitas atau Para Pemegang Saham”. | *The Group adopted PSAK No. 46 (Revised 2014), “Income Taxes”. Besides, the Group also adopted ISAK No. 20. “Income Taxes: Changes in the Tax Status of an Enterprise or its Shareholders”.* |
|  |  |
| **Pengakuan** | ***Recognition*** |
|  |  |
| Jumlah pajak kini untuk periode kini dan periode sebelumnya, yang belum dibayar. diakui sebagai liabilitas. Apabila jumlah pajak yang telah dibayar untuk periode kini dan periode-periode sebelumnya melebihi jumlah pajak yang terhutang untuk periode-periode tersebut, maka selisihnya diakui sebagai aset. | *Current tax for current and prior periods. to the extent unpaid, is recognized as a liability. If the amount already paid in respect of current and prior periods exceeds the amount due for those periods, the excess is recognized as an asset.* |
|  |  |
| Liabilitas pajak tangguhan diakui untuk semua perbedaan temporer kena pajak kecuali jika timbul perbedaan temporer kena pajak yang berasal dari: | *Deferred tax liability is recognized for all taxable temporary differences unless the deferred tax liability arises from:* |
| 1. pengakuan awal *goodwill* ; atau | 1. *initial recognition of goodwill;or* |
| 1. pada saat pengakuan awal aset atau liabilitas dalam transaksi yang | 1. *the initial recognition of an asset or liability of a transaction which* |
| 1. bukan dari transaksi kombinasi bisnis; dan | 1. *other than in a business combination; and* |
| 1. pada saat transaksi, tidak mempengaruhi laba akuntansi dan laba kena pajak (rugi pajak). | 1. *at the time of the transaction, does not affect either the accounting or the taxable profit (fiscal loss).* |
| 1. perbedaan temporer kena pajak terkait dengan investasi pada entitas anak, cabang dan entitas asosiasi, dan bagian partisipasi dalam pengaturan bersama, tetapi hanya sepanjang bahwa entitas mampu mengontrol waktu pembalikan perbedaan dan besar kemungkinan pembalikan tidak akan terjadi pada perkiraan masa mendatang. | 1. *temporary differences associated with investments in subsidiaries, branches, and associates, and interests in joint arrangements, but only to the extent that the entity is able to control the timing of the reversal of the differences and it is probable that the reversal will not occur in the foreseeable future.* |
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| Aset pajak tangguhan diakui untuk seluruh perbedaan temporer dapat dikurangkan, kerugian fiskal dan kredit pajak yang belum dimanfaatkan sepanjang besar kemungkinan akan ada laba kena pajak akan tersedia dalam jumlah yang cukup memadai sehingga perbedaan temporer dapat dikurangkan tersebut dapat dimanfaatkan kecuali jika timbul perbedaan temporer dapat dikurangkan yang berasal dari: | *Deferred tax asset is recognized for deductible temporary differences, unused tax losses and unused tax credits to the extent that it is probable that taxable profit will be available against which the deductible temporary differences can be utilized unless the deferred tax asset arises from:* |
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| 1. pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang: | 1. *the initial recognition of an asset or liability of a transaction which* |
| 1. bukan dari transaksi kombinasi bisnis; dan | 1. *other than in a business combination; and* |
| 1. pada saat transaksi, tidak mempengaruhi baik laba akuntansi maupun laba kena pajak (rugi pajak). | 1. *at the time of the transaction, does not affect accounting profit or taxable profit.* |
| 1. perbedaan temporer dapat dikurangkan yang ditimbulkan dari entitas anak, cabang dan entitas asosiasi, serta bagian partisipasi dalam ventura bersama sepanjang dan hanya sepanjang kemungkinan besar terjadi: | 1. *deductible temporary differences arising from investments in subsidiaries, branches and associates, and interests in joint arrangements, are only recognized to the extent that it is probable that:* |
| 1. perbedaan temporer akan terpulihkan pada masa depan yang dapat diperkirakan; dan | 1. *the temporary difference will reverse in the foreseeable future and* |
| 1. laba kena pajak akan tersedia dalam jumlah yang memadai sehingga perbedaan temporer dapat dimanfaatkan. | 1. *taxable profit will be available against which the temporary difference will be utilized.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING – Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pajak Penghasilan - Lanjutan** | 1. ***Income Tax - Continued*** |
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| **Pengukuran** | ***Measurement*** |
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| Liabilitas (aset) pajak kini untuk periode kini dan periode sebelumnya diukur sebesar jumlah yang diharapkan untuk dibayar (direstitusi) kepada otoritas perpajakan. yang dihitung menggunakan tarif pajak (dan peraturan pajak) yang telah berlaku atau yang telah secara substantif berlaku pada periode pelaporan. | *Current tax liabilities (assets) for the current and prior periods is measured at the amount expected to be paid to (recovered from) the taxation authorities. using the tax rates (and tax laws) that have been enacted or substantively enacted for the reporting period.* |
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| Aset dan liabilitas pajak tangguhan harus diukur dengan menggunakan tarif pajak yang diharapkan akan berlaku pada saat aset dipulihkan atau liabilitas diselesaikan. yaitu dengan tarif pajak  (dan peraturan pajak) yang telah berlaku atau secara substantif berlaku pada periode pelaporan. | *Deferred tax assets and liabilities shall be measured at the tax rates that are expected to apply to the period when the asset is realized or the liability is settled. based on tax rates (and tax laws) that have been enacted or substantively enacted for the reporting period.* |
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| Aset dan Liabilitas pajak tangguhan tidak boleh didiskontokan. | *Deferred tax assets and liabilities may not be discounted.* |

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| Jumlah tercatat aset pajak tangguhan harus ditinjau kembali pada akhir periode pelaporan. Kelompok Usaha mengurangi jumlah tercatat aset pajak tangguhan apabila besar kemungkinan laba kena pajak tidak lagi tersedia dalam jumlah yang cukup memadai untuk mengkompensasikan sebagian atau seluruh aset pajak tangguhan tersebut. Pengurangan jumlah tercatat aset pajak tangguhan dilakukan pembalikan apabila kemungkinan besar laba kena pajak yang tersedia jumlahnya cukup memadai. | *The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting period. The Group shall reduce the carrying amount of a deferred tax asset to the extent that it is no longer probable that sufficient taxable profit will be available to allow the benefit of part or all of that deferred tax asset to be utilized. Any such reduction shall be reversed to the extent that it becomes probable that sufficient taxable profit will be available.* |
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| **Alokasi** | ***Allocation*** |
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| Untuk transaksi atau peristiwa lainnya yang diakui dalam laba rugi, setiap pengaruh pajak terkait juga diakui dalam laba rugi. Untuk transaksi atau peristiwa lainnya yang diakui diluar laba rugi (baik dalam OCI maupun langsung dalam ekuitas), setiap pengaruh pajak terkait juga diakui diluar laba rugi (baik dalam OCI maupun langsung dalam ekuitas, masing-masing). Demikian juga. pengakuan aset dan liabilitas pajak tangguhan dalam kombinasi bisnis mempengaruhi jumlah *goodwill* yang timbul dari kombinasi bisnis tersebut atau keuntungan dari pembelian dengan diskon. | *For transactions and other events recognized in profit or loss, any related tax effects are also recognized in profit or loss. For transactions and other events recognized outside profit or loss (either in OCI or directly in equity), any related tax effects are also recognized outside profit or loss (either in OCI or directly in equity, respectively). Similarly. the recognition of deferred tax assets and liabilities in a business combination affects the amount of goodwill arising in that business combination or the amount of the bargain purchase gain recognized.* |
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| **Saling Hapus** | ***Offset*** |
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| Aset pajak tangguhan dan liabilitas pajak tangguhan saling hapus jika, dan hanya jika. memiliki hak secara hukum untuk saling hapus aset pajak kini terhadap liabilitas pajak kini, atau aset pajak tangguhan dan liabilitas pajak tangguhan terkait entitas kena pajak yang sama, atau entitas berniat untuk menyelesaikan aset dan liabilitas pajak kini dengan dasar neto. | *Deferred tax assets and deferred tax liabilities are offset if, and only if, legally enforceable right exists to offset current tax assets against current tax liabilities, or deferred tax assets and deferred tax liabilities relate to the same taxable entity, or the entity intends to settle its current tax assets and liabilities on a net basis.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Imbalan Kerja** | 1. ***Employee Benefit*** |
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| Imbalan kerja jangka pendek | *Short-term employee benefits* |
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| Imbalan kerja jangka pendek diakui ketika pekerja telah memberikan jasanya dalam suatu periode akuntansi, sebesar jumlah tidak terdiskonto dari imbalan kerja jangka pendek yang diharapkan akan dibayar sebagai imbalan atas jasa tersebut. | *Shor-term employee benefits are recognized when an employee has rendered service during accounting period, at the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service.* |
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| Imbalan kerja jangka pendek mencakup antara lain upah, gaji, bonus dan insentif. | *Short term employee benefits include such as wages, Salaries, bonus and incentive.* |
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| Imbalan pasca kerja | *Post-employment benefits* |
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| Kelompok Usaha menerapkan PSAK No. 24 (Revisi 2014), “Imbalan Kerja” dan Amandemen 2015 PSAK No. 24 . “Imbalan Kerja tentang Program Imbalan Pasti: Iuran Pekerja”. Selain itu, Kelompok Usaha juga mengadopsi ISAK No. 15. "PSAK No. 24: Batas Aset Imbalan Pasti, Persyaratan Pendanaan Minimum dan Interaksinya". | *The Group adopted PSAK No. 24 (Revised 2014), “Employee Benefits” and Amendment 2015 to PSAK No. 24, “Employee Benefits on a Defined Benefit Program: Employees Contribution”. Besides, the Group also adopted ISAK No. 15, “PSAK No. 24: The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interactions”.* |

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| PSAK ini memperkenalkan persyaratan untuk sepenuhnya mengakui perubahan dalam kewajiban (aset) imbalan pasti termasuk pengakuan segera dari biaya imbalan pasti termasuk biaya jasa lalu yang belum menjadi hak (*vested*), dan memerlukan pemilahan dari biaya imbalan pasti keseluruhan menjadi komponen-komponen dan membutuhkan pengakuan pengukuran kembali OCI (menghilangkan pendekatan “koridor”), meningkatkan pengungkapan tentang program imbalan pasti, modifikasi akuntansi untuk pesangon, termasuk membedakan antara imbalan yang diberikan dalam pemberian jasa dan imbalan yang diberikan dalam pemutusan hubungan kerja. dan mengubah pengakuan dan pengukuran imbalan pesangon. | *This PSAK introduces a requirement to fully recognize changes in the net defined benefit liability (asset) including immediate recognition of defined benefit costs including unvested past service cost, and require disaggregation of the overall defined benefit cost into components and requiring the recognition of remeasurements in OCI (eliminating the “corridor” approach), enhancing disclosures about defined benefit plans, modifications to the accounting for termination benefits, including distinguishing between benefits provided in exchange for service and benefits provided in exchange for the termination of employment, and changing the recognition and measurement of termination benefits.* |
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| Amandemen 2015 PSAK No. 24 menyederhanakan akuntansi untuk kontribusi iuran dari pekerja atau pihak ketiga yang tidak bergantung pada jumlah tahun jasa, misalnya iuran pekerja yang dihitung berdasarkan persentase tetap dari gaji. | *Amendment 2015 to PSAK No. 24 simplifies accounting for dues contributions from employees or third parties that do not depend on the number of years of service, for example, employees contributions are calculated based on a fixed percentage of salary.* |
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| Kelompok Usaha mengadopsi program imbalan pasti yang tidak didanai dan mencatat imbalan kerja untuk memenuhi imbalan di bawah Undang-Undang No. 13 Tahun 2003. | *The Group adopts an unfunded defined benefit plan and records employee benefits to cover adequately the benefits under the Law No. 13 year 2003.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Imbalan Kerja - Lanjutan** | 1. ***Employee Benefit - Continued*** |
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| **Pengakuan** | ***Recognition*** |
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| Beban imbalan kerja untuk pekerja harus diakui pada periode dimana imbalan diperoleh oleh pekerja, daripada ketika dibayar atau terutang. | *The cost of providing employee benefits should be recognized in the period in which the benefit is earned by the employee, rather than when it is paid or payable.* |
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| Komponen biaya imbalan pasti diakui sebagai berikut: | *The components of defined benefit cost are recognized as follows:* |
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| 1. biaya jasa diatribusikan ke periode sekarang dan masa lalu diakui dalam laporan laba rugi; | 1. *service cost attributable to the current and past periods is recognized in profit or loss;* |
| 1. bunga neto pada liabilitas atau aset imbalan pasti ditentukan dengan menggunakan tingkat diskonto pada awal periode diakui dalam laporan laba rugi; | 1. *net interest on the net defined benefit liability or asset. determined using the discount rate at the beginning of the period is recognized in profit or loss;* |
| 1. pengukuran kembali dari liabilitas atau aset imbalan pasti terdiri dari: | 1. *remeasurements of the net defined benefit liability or asset. comprising:* |
| * keuntungan dan kerugian aktuarial; | * *actuarial gains and losses;* |
| * imbal balik aset program; | * *return on plan assets;* |
| * setiap perubahan dalam dampak batas atas asset, tidak termasuk jumlah yang dimasukkan dalam bunga neto atas liabilitas (aset) imbalan pasti neto. | * *any changes in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset).* |
| diakui di OCI (tidak direklasifikasi ke laba rugi pada periode berikutnya). | *is recognized in OCI (not reclassified to profit or loss in a subsequent period).* |

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| **Pengukuran** | ***Measurement*** |
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| Pengukuran liabilitas (aset) imbalan pasti bersih mensyaratkan penerapan metode penilaian aktuaria, atribusi imbalan untuk periode jasa, dan penggunaan asumsi aktuaria. Nilai wajar aset program dikurangi dari nilai kini liabilitas imbalan pasti dalam menentukan defisit bersih atau surplus. | *The measurement of net defined benefit liabilities or assets requires the application of an actuarial valuation method, the attribution of benefits to periods of service, and the use of actuarial assumptions. The fair value of any plan assets is deducted from the present value of the defined benefit liabilities in determining the net deficit or surplus.* |
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| Nilai kini liabilitas imbalan pasti Entitas dan biaya jasa terkait ditentukan dengan menggunakan metode “*Projected Unit Credit*”, yang menganggap setiap periode jasa akan menghasilkan satu unit tambahan dari imbalan dan mengukur setiap unit secara terpisah untuk menghasilkan liabilitas akhir. Hal ini mensyaratkan entitas untuk mengatribusikan imbalan pada periode kini (untuk menentukan biaya jasa kini) dan periode kini dan periode lalu (untuk menentukan nilai kini liabilitas imbalan pasti). Imbalan tersebut diatribusikan sepanjang periode jasa menggunakan formula imbalan yang dimiliki program, kecuali jasa pekerja di tahun tahun akhir akan meningkat secara material dibandingkan tahun-tahun sebelumnya, dalam hal ini menggunakan dasar metode garis lurus. | *The present value of an entity's defined benefit liabilities and related service costs is determined using the “Projected Unit Credit” method, which sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately in building up the final liabilities. This requires an entity to attribute benefit to the current period (to determine current service cost) and the current and prior periods (to determine the present value of defined benefit liabilities). Benefit is attributed to periods of service using the plan's benefit formula. unless an employee's service in later years will lead to a materially higher of benefit than in earlier years, in which case a straight-line basis is used.* |
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| Biaya jasa lalu adalah perubahan liabilitas imbalan pasti atas jasa pekerja pada periode-periode lalu, yang timbul sebagai akibat dari perubahan pengaturan program dalam periode kini (yaitu memperkenalkan perubahan program atau mengubah imbalan yang akan dibayar, atau kurtailmen yang secara signifikan mengurangi jumlah pekerja yang disertakan). | *Past service cost is the change in a defined benefit liability for employee service in prior periods, arising as a result of changes to plan arrangements in the current period (i.e. plan amendments introducing or changing benefits payable, or curtailments which significantly reduce the number of covered employees).* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Imbalan Kerja - Lanjutan** | 1. ***Employee Benefit - Continued*** |
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| **Pengukuran** | ***Measurement*** |
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| Biaya jasa lalu diakui sebagai beban pada awal tanggal ketika perubahan program atau kurtailmen terjadi dan tanggal ketika entitas mengakui setiap pesangon, atau biaya terkait restrukturisasi dalam PSAK No. 57, "Provisi, Liabilitas Kontinjensi, dan Aset Kontinjensi". | *Past service cost is recognized as an expense at the earlier of the date when a plan amendment or curtailment occurs and the date when an entity recognizes any termination benefits, or related restructuring costs under PSAK No. 57,” Provisions, Contingent Liabilities and Contingent Assets”.* |
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| Keuntungan atau kerugian atas penyelesaian program imbalan pasti diakui pada saat penyelesaian terjadi. | *Gains or losses on the settlement of a defined benefit plan are recognized when the settlement occurs.* |
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| Sebelum biaya jasa lalu ditentukan. atau keuntungan atau kerugian pada penyelesaian diakui. liabilitas imbalan pasti atau aset disyaratkan untuk diukur kembali, namun entitas tidak disyaratkan untuk membedakan antara biaya jasa lalu yang dihasilkan dari kurtailmen dan keuntungan dan kerugian pada penyelesaian di mana transaksi ini terjadi bersama-sama. | *Before past service costs are determined. or a gain or loss on settlement is recognized, the net defined benefit liability or asset is required to be remeasured. however an entity is not required to distinguish between past service costs resulting from curtailments and gains and losses on settlement where these transactions occur together.* |

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| 1. **Laba Per Saham** | 1. ***Earning Per Share*** |
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| Laba per saham dasar dihitung dengan membagi laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa Entitas Induk dengan jumlah rata-rata tertimbang saham biasa yang beredar dalam suatu periode. | *Basic earnings per share is computed by dividing the profit or loss attributable to common stock holders of the Parent Entity by the weighted average number of common stock outstanding during the period.* |
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| Untuk tujuan penghitungan laba per saham dilusian, Kelompok Usaha menyesuaikan laba atau rugi yang dapat diatribusikan kepada pemegang saham biasa Entitas Induk dan jumlah rata-rata tertimbang saham yang beredar, atas dampak dari seluruh instrument berpotensi saham biasa yang bersifat dilutif. | *For the purpose of calculationg diluted earnings per share, the Group shall adjust profit or loss attributable to common stock holders of the Parent Entity, and the weighted average number of common stock outstanding, for the effect of all dilutive potential common stock.* |
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| 1. **Pengakuan Pendapatan dan Beban** | 1. ***Revenue and Expense Recognition*** |
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| Pendapatan diakui bila besar kemungkinan manfaat ekonomi akan diperoleh oleh Kelompok Usaha dan jumlahnya dapat diukur secara handal. Pendapatan diukur pada nilai wajar pembayaran yang diterima. tidak termasuk diskon, rabat dan Pajak Pertambahan Nilai (PPN). | *Revenue is recognized when it is probable that the economic benefits will flow to the Group and the amount of revenue can be measured reliably. Revenue is measured at the fair value of the consideration received. excluding discounts, rebates and Value Added Tax (VAT).* |
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| Kriteria spesifik berikut juga harus dipenuhi sebelum pendapatan diakui: | *The following specific recognition criteria must also be met before revenue is recognized:* |
|  |  |
| Penjualan barang dan jasa | *Sale of goods and services* |
|  |  |
| Pendapatan diakui pada saat jasa pelayanan kesehatan diberikan atau barang medis diserahkan kepada pasien. | *Revenue is recognized when medical services are rendered or when medical supplies are delivered to patients.* |
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| Beban | *Expenses* |
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| Beban diakui pada saat terjadinya dengan dasar akrual. | *Expenses are recognised as incurred on an accruals basis.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING – Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Segmen Operasi** | 1. ***Operating Segment*** |
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| Kelompok Usaha melaporkan informasi segmen yang memungkinkan pengguna laporan keuangan untuk mengevaluasi sifat dan dampak keuangan dari aktivitas bisnis yang mana entitas terlibat dan lingkungan ekonomi dimana entitas beroperasi. | *The Group discloses segment information that will enable users of financial statements to evaluate the nature and financial effects of the business activities in which the entity engages and economic environments in which it operates.* |
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| Sebuah segmen operasi adalah sebuah komponen dari entitas yang: | *An operating segment is a component of an entity:* |
| 1. terlibat dalam aktivitas bisnis yang mana memperoleh pendapatan dan menimbulkan beban (termasuk pendapatan dan beban terkait dengan transaksi dengan komponen lain dari entitas yang sama); | 1. *that engages in business activities which it may earn revenue and incur expenses (including revenue and expenses relating to the transaction with other components of the same entity);* |
| 1. hasil operasinya dikaji ulang secara reguler oleh pengambil keputusan operasional untuk membuat keputusan tentang sumber daya yang dialokasikan pada segmen tersebut dan menilai kinerjanya; dan | 1. *whose operating results are reviewed regularly by the entity’s chief operating decision maker to make decision about resources to be allocated to the segments and assess its performance; and* |
| 1. tersedia informasi keuangan yang dapat dipisahkan. | 1. *for which discrete financial information is available.* |

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| Kelompok usaha melakukan segmentasi pelaporan berdasarkan informasi keuangan yang digunakan oleh pengambil keputusan operasional dalam mengevaluasi kinerja segmen dan menentukan alokasi sumber daya yang dimilikinya. Segmentasi berdasarkan aktivitas dari setiap kegiatan operasi entitas legal di dalam kelompok usaha. | *Segment reporting made by the Group is based on the financial information used by operating decision makers in evaluating operating segment performance and determining the allocation of its resources. Segmentation based on the activity of each legal entity operating activities in the group.* |

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| 1. **Instrumen Keuangan** | 1. ***Financial Instruments*** |
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| Kelompok Usaha menerapkan PSAK No. 50 (Revisi 2014), “Instrumen Keuangan: Penyajian”, PSAK No. 55 (Revisi 2014), Instrumen Keuangan: Pengakuan dan Pengukuran” dan PSAK No. 60 (Revisi 2014), “Instrumen Keuangan: Pengungkapan”, termasuk Penyesuaian 2016 PSAK No. 60. Selain itu. Kelompok Usaha juga menerapkan ISAK No. 13, “Lindung Nilai Investasi Neto Dalam Kegiatan Usaha Luar Negeri” dan ISAK No. 26 (2014), “Penilaian Ulang Derivatif Melekat”. | *The Group adopted PSAK No. 50 (Revised 2014), “Financial Instruments: Presentation”, PSAK No. 55 (Revised 2014), “Financial Instruments: Recognition and Measurement”, and PSAK No. 60 (Revised 2014), “Financial Instruments: Disclosures”, including Improvement 2016 to PSAK No. 60. In addition. the Group also adopted ISAK No. 13, “Hedges of a Net Investment in a Foreign Operation” and ISAK No. 26 (Revised 2014), “Reassessment of Embedded Derivatives”.* |

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| PSAK No. 50 (Revisi 2014) menguraikan persyaratan akuntansi penyajian dari instrumen keuangan. terutama untuk klasifikasi instrumen tersebut dalam aset keuangan. liabilitas keuangan dan instrumen ekuitas. Standar ini juga memberikan panduan pada klasifikasi terkait dengan suku bunga, dividen dan keuntungan/ kerugian, dan ketika aset keuangan dan liabilitas keuangan dapat di saling hapus. | *PSAK No. 50 (Revised 2014) outlines the accounting requirements for the presentation of financial instruments. particularly as to the classification of such instruments into financial assets. financial liabilities and equity instruments. The standard also provides guidance on the classification of related interest, dividends and gains/losses, and when financial assets and financial liabilities can be offset.* |
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| Prinsip-prinsip dalam standar ini melengkapi prinsip untuk pengakuan dan pengukuran aset keuangan dan kewajiban keuangan dalam PSAK No. 55 (Revisi 2014), “Instrumen Keuangan: Pengakuan dan Pengukuran”, dan untuk mengungkapkan informasi tentang instrumen keuangan di PSAK No. 60 (Revisi 2014), “Instrumen Keuangan: Pengungkapan”. | *The principles in this standard complement the principles for recognizing and measuring financial assets and financial liabilities in PSAK No. 55 (Revised 2014), “Financial Instruments: Recognition and Measurement”, and for disclosing information about them in PSAK No. 60 (Revised 2014), “Financial Instruments: Disclosures”.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING – Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| PSAK No. 55 (Revisi 2014) berkaitan dengan. antara lain, pengakuan awal dari aset dan liabilitas keuangan, pengukuran setelah pengakuan awal, penurunan nilai, penghentian pengakuan. dan akuntansi lindung nilai. | *PSAK No. 55 (Revised 2014) deals with. among other things, initial recognition of financial assets and liabilities, measurement subsequent to initial recognition, impairment, derecognition, and hedge accounting.* |
|  |  |
| PSAK No. 60 (Revisi 2014) mensyaratkan pengungkapan kuantitatif dan kualitatif dalam laporan keuangan yang memungkinkan para pengguna untuk mengevaluasi signifikansi instrumen keuangan atas posisi dan kinerja keuangan, dan sifat dan tingkat risiko yang timbul dari instrumen keuangan yang mana Kelompok Usaha adalah terekspos selama periode dan pada akhir periode pelaporan dan bagaimana Kelompok Usaha mengelola risiko-risiko tersebut. Selain itu, standar ini menjelaskan persyaratan untuk pengungkapan risiko likuiditas. | *PSAK No. 60 (Revised 2014) requires quantitative and qualitative disclosures in the financial statements that enable users to evaluate the significance of financial instruments on the financial position and performance, and the nature and extent of risks arising from financial instruments to which the Group is exposed during the period and at the end of the reporting period and how the Group manages such risks. In addition, this standard describes the requirement for disclosure of liquidity risk.* |

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| ISAK No. 26 (Revisi 2014) menegaskan perlakuan di PSAK No. 55 (Revisi 2014) bahwa Kelompok Usaha harus menilai apakah derivatif melekat disyaratkan untuk dipisahkan dari kontrak utama dan dicatat sebagai derivatif ketika Kelompok Usaha menjadi pihak dalam kontrak tersebut. | *ISAK No. 26 (Revised 2014) confirms the treatment in PSAK No. 55 (Revised 2014) that the Group should assess whether an embedded derivative is required to be separated from the host contract and accounted for as a derivative when the Group first becomes a party to the contract.* |

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| 1. **Aset Keuangan** | 1. ***Financial Assets*** |
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| **Pengakuan dan Pengukuran Awal** | ***Initial Recognition and Measurement*** |
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| Aset keuangan diakui pada posisi keuangan ketika Entitas menjadi pihak dalam provisi kontrak instrumen. | *Financial assets are recognized on the financial position when the Entity becomes a party to the contractual provision of the instrument.* |

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| Aset keuangan dalam ruang lingkup PSAK No. 55 (Revisi 2014) diklasifikasikan sebagai aset keuangan pada nilai wajar melalui laporan laba rugi (FVTPL), investasi dimiliki hingga jatuh tempo (HTM), pinjaman yang diberikan dan piutang, atau aset keuangan tersedia untuk dijual (AFS). Kelompok Usaha menentukan klasifikasi aset keuangan tersebut pada pengakuan awal dan. jika diperbolehkan dan sesuai, akan dievaluasi kembali klasifikasi aset pada setiap tanggal pelaporan. | *Financial assets within the scope of PSAK No. 55 (Revised 2014) are classified as financial assets at fair value through profit or loss (FVTPL), held-to-maturity investments (HTM), loans and receivables, or available-for-sale (AFS) financial assets. The Group determines the classification of its financial assets at initial recognition and, where allowed and appropriate, re-evaluates the classification of the assets at each reporting date.* |

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| Aset keuangan pada awalnya diukur pada nilai wajar, dalam hal investasi tidak diklasifikasikan sebagai FVTPL, nilai wajar ditambah biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan atau penerbitan aset keuangan. | *Financial assets are initially measured at fair value, in the case of investments not classified as FVTPL, fair value plus transaction costs that are directly attributable to the acquisition or issuance of financial assets.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Aset Keuangan - Lanjutan** | 1. ***Financial Assets - Continued*** |
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| **Pengukuran Setelah Pengakuan Awal - Lanjutan** | ***Subsequent Measurement - Continued*** |
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| Pengukuran aset keuangan setelah pengakuan awal tergantung pada klasifikasinya sebagai berikut: | *Subsequent measurement of financial assets depends on their classification as follows:* |
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| * Aset Keuangan pada Nilai Wajar Melalui Laba atau Rugi (FVTPL) | * *Financial Assets at Fair Value Through Profit or Loss (FVTPL)* |
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| Aset keuangan diklasifikasikan sebagai FVTPL pada saat aset keuangan diperoleh untuk diperdagangan atau ditetapkan pada saat pengakuan awal sebagai FVTPL. Aset keuangan diklasifikasikan sebagai kelompok diperdagangkan jika diperoleh untuk tujuan dijual atau dibeli kembali dalam waktu dekat. Aset derivatif juga diklasifikasikan sebagai kelompok diperdagangkan kecuali aset derivatif tersebut ditetapkan sebagai instrumen lindung nilai efektif. | *Financial assets are classified as FVTPL when the financial assets acquired for trading or designated upon initial recognition as FVTPL. Financial assets are classified as held for trading if acquired for the purpose of selling or repurchasing in the near future. Derivative assets are also classified as held for trading unless they are designated as derivative assets effective hedging instruments.* |

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| Aset keuangan FVTPL termasuk aset keuangan untuk diperdagangkan dan aset keuangan yang ditetapkan pada saat pengakuan awal sebagai FVTPL disajikan dalam laporan posisi keuangan konsolidasian pada nilai wajar dengan keuntungan atau kerugian dari perubahan nilai wajar diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian termasuk dividen atau bunga yang diperoleh dari aset keuangan tanpa dikurangi biaya transaksi yang mungkin terjadi pada saat penjualan atau pelepasan lainnya. | *Financial assets at FVTPL include financial assets held for trading and financial assets designated upon initial recognition as FVTPL are presented in the consolidated statement of financial position at fair value with gains or losses from changes in fair value recognized in the consolidated statement of profit or loss and other comprehensive income include dividends or interest earned on financial assets without deducting transaction costs that may occur upon the sale or other disposal.* |
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| * Invetasi yang Dimiliki Hingga Jatuh Tempo (HTM) | * *Held-to-Maturity Investments (HTM)* |
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| Aset keuangan non-derivatif dengan pembayaran tetap atau telah ditentukan dan jatuh temponya telah ditetapkan diklasifikasikan sebagai investasi dimiliki hingga jatuh tempo (HTM) ketika Kelompok Usaha mempunyai maksud positif dan kemampuan untuk memiliki aset keuangan hingga jatuh tempo. | *Non-derivative financial assets with fixed or determinable payments and maturity are classified as HTM investments when the Group has the positive intention and ability to hold them until maturity.* |
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| Setelah pengukuran awal, investasi HTM diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif (EIR). | *After initial measurement, investments HTM are measured at amortized cost using the effective interest method (EIR).* |
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| Metode ini menggunakan EIR untuk estimasi penerimaan kas di masa datang yang didiskontokan selama perkiraan umur dari aset keuangan ke nilai tercatat bersih dari aset keuangan. | *This method uses the EIR for discounted estimated future cash receipts through the expected life of the financial asset to the net carrying amount of the financial asset.* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Aset Keuangan - Lanjutan** | 1. ***Financial Assets - Continued*** |
| **Pengukuran Setelah Pengakuan Awal - Lanjutan** | ***Subsequent Measurement - Continued*** |
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| Keuntungan dan kerugian diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat investasi tersebut dihentikan pengakuannya atau mengalami penurunan nilai. maupun melalui proses amortisasi. | *Gains and losses are recognized in the consolidated statement of profit or loss and other comprehensive income when the investments are derecognized or impaired. as well as through the amortization process.* |
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| * Pinjaman yang Diberikan dan Piutang | * *Loans and Receivables* |
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| Pinjaman yang diberikan dan piutang adalah aset keuangan non-derivatif dengan pembayaran tetap atau telah ditentukan dan tidak mempunyai kuotasi di pasar aktif. | *Loans and receivables are non-derivative financial assets with fixed or determinable payments and have no quotations in an active market.* |

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| Setelah pengakuan awal. aset keuangan dalam kelompok ini diukur sebesar biaya perolehan diamortisasi dengan menggunakan EIR. | *After initial recognition. the financial assets are measured at amortized cost using the EIR.* |
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| Keuntungan dan kerugian diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat pinjaman yang diberikan dan piutang dihentikan pengakuannya atau mengalami penurunan nilai, maupun melalui proses amortisasi. | *Gains and losses are recognized in the consolidated statement of profit or loss and other comprehensive income when the loans and receivables are derecognized or impaired, as well as through the amortization process.* |
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| * Aset Keuangan Tersedia Untuk Dijual (AFS) | * *Available-for-Sales (AFS) Financial Assets* |
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| Aset keuangan AFS adalah aset keuangan non-derivatif yang ditetapkan sebagai tersedia untuk dijual atau yang tidak diklasifikasikan ke dalam tiga kategori sebelumnya. Aset keuangan ini diklasifikasikan sebagai aset tidak lancar kecuali aset keuangan tersebut ditujukan untuk dilepaskan dalam waktu dua belas bulan dari tanggal laporan posisi keuangan konsolidasian. | *AFS financial assets are non-derivative financial assets that are designated as AFS or are not classified into the three preceding categories. Financial assets are classified as non-current assets unless the asset is intended to be released within twelve months from the date of the consolidated statement of financial position.* |
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| Setelah pengukuran awal. aset keuangan AFS diukur pada nilai wajar tanpa dikurangi biaya transaksi yang mungkin terjadi saat penjualan atau pelepasan lain, dengan keuntungan atau kerugian yang belum terealisasi diakui sebagai OCI dalam komponen ekuitas sampai investasi tersebut dihentikan pengakuannya. | *After initial measurement. AFS financial assets are measured at fair value without deducting transaction costs that may occur when a sale or other disposal, with unrealized gains or losses recognized as OCI in equity component until the investment is derecognized.* |
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| Pada saat pengukuran awal. laba atau rugi kumulatif yang sebelumnya diakui dalam komponen ekuitas sampai pengakuannya aset keuangan tersebut dihentikan atau sampai ditetapkan ada penurunan nilainya dan pada saat yang sama keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam ekuitas harus diakui ke laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai penyesuaian reklasifikasi. | *At that time. the cumulative gain or loss previously recognized in equity component until the financial asset is derecognized or until to be determined impaired and at the same time the cumulative gain or loss previously recognized in equity should be recognized to the consolidated statement of profit or loss and other comprehensive income as a reclassification adjustment.* |
| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |

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| 1. **Liabilitas Keuangan** | 1. ***Financial Liabilities*** |
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| **Pengakuan dan Pengukuran Awal** | ***Initial Recognition and Measurement*** |
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| Liabilitas keuangan diakui pada posisi keuangan ketika Entitas menjadi pihak dalam provisi kontrak instrumen. | *Financial liabilities are recognized on the financial position when the Entity becomes a party to the contractual provision of the instrument.* |
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| Liabilitas keuangan dalam ruang lingkup PSAK No. 55 (Revisi 2014) diklasifikasikan sebagai liabilitas keuangan pada nilai wajar melalui laba rugi (FVTPL) liabilitas keuangan pada biaya perolehan diamortisasi (utang lain-lain dan derivatif yang ditentukan sebagai instrumen lindung nilai efektif, mana yang sesuai). Kelompok Usaha menetapkan klasifikasi atas liabilitas keuangan pada saat pengakuan awal. | *Financial liabilities within the scope of PSAK No. 55 (Revised 2014) are classified as financial liabilities measured at fair value through profit or loss (FVTPL). financial liabilities that are measured at amortized cost (other payables and derivatives designated as effective hedging instruments, which appropriate). The Group determines the classification of its financial liabilities at initial recognition.* |
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| Liabilitas keuangan pada awalnya diukur pada nilai wajar dan dalam hal liabilitas keuangan tidak diklasifikasikan sebagai FVTPL, nilai wajar ditambah biaya transaksi yang dapat diatribusikan secara langsung dengan penerbitan liabilitas keuangan tersebut. | *Financial liabilities are initially measured at fair value and in the case of financial liabilities not classified as at FVTPL, fair value plus transaction costs that are directly attributable to the issuance of financial liabilities.* |
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| **Pengukuran Setelah Pengakuan Awal** | ***Subsequent Measurement*** |
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| Pengukuran liabilitas keuangan setelah pengakuan awal tergantung pada klasifikasinya sebagai berikut: | *Subsequent measurement of financial liabilities depends on their classification as follows:* |
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| * Liabilitas Keuangan pada Nilai Wajar Melalui Laba Rugi (FVTPL) | * *Financial Liabilities at Fair Value Through Profit or Loss (FVTPL)* |
|  |  |
| Liabilitas keuangan diklasifikasikan sebagai kelompok diperdagangkan jika mereka diperoleh untuk tujuan dijual atau dibeli kembali dalam waktu dekat. Derivatif juga diklasifikasikan sebagai kelompok diperdagangkan kecuali mereka ditetapkan sebagai derivative liabilitas instrumen lindung nilai efektif. Keuntungan atau kerugian atas liabilitas yang dimiliki untuk diperdagangkan diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *Financial liabilities are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near future. Derivatives are also classified as held for trading unless they are designated as derivative liabilities effective hedging instruments. Gains or losses on liabilities held for trading are recognized in the consolidated statement of profit or loss and other comprehensive income.* |
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| Liabilitas keuangan yang ditetapkan sebagai liabilitas keuangan FVTPL termasuk liabilitas keuangan untuk diperdagangkan dan ditetapkan pada saat pengakuan awal sebagai FVTPL disajikan dalam laporan posisi keuangan konsolidasian pada nilai wajar dengan keuntungan atau kerugian dari perubahan nilai wajar diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *Financial liabilities that are designated as financial liabilities at FVTPL include financial liabilities held for trading and designated upon initial recognition as FVTPL are presented in the consolidated statement of financial position at fair value with gains or losses from changes in fair value recognized in consolidated statement of profit or loss and other comprehensive income.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Liabilitas Keuangan - Lanjutan** | 1. ***Financial Liabilities - Continued*** |
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| **Pengukuran Setelah Pengakuan Awal - Lanjutan** | ***Subsequent Measurement - Continued*** |
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| * Liabilitas Keuangan pada Biaya Perolehan Diamortisasi | * *Financial Liabilities at Amortized Cost* |
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| Setelah pengakuan awal. selanjutnya liabilitas keuangan yang diukur pada biaya perolehan diamortisasi dengan menggunakan metode EIR. | *After initial recognition. financial liabilities are measured at amortized cost using the EIR.* |
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| Biaya perolehan diamortisasi dihitung dengan menggunakan metode EIR dikurangi dengan penyisihan penurunan nilai dan pembiayaan atau pengurangan pokok. Perhitungan tersebut memperhitungkan premium atau diskonto pada saat akuisisi dan mencakup biaya transaksi dan biaya yang merupakan bagian yang tak terpisahkan dari suku bunga efektif. | *Amortized cost is calculated by using the EIR method less any allowance for impairment and financing or principal reduction. The calculation takes into account any premium or discount on acquisition and includes transaction costs and fees that are an integral part of the effective interest rate.* |
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| Keuntungan dan kerugian diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat liabilitas tersebut dihentikan pengakuannya maupun melalui proses amortisasi. | *Gains and losses are recognized in the consolidated statement of profit or loss and other comprehensive income when the liabilities are derecognized as well as through the amortization process.* |
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| 1. **Saling Hapus Instrumen Keuangan** | 1. ***Offsetting of Financial Instruments*** |
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| Aset keuangan dan liabilitas keuangan saling-hapus buku dan nilai bersihnya disajikan dalam laporan posisi keuangan konsolidasian jika. dan hanya jika, terdapat hak secara hukum untuk melakukan saling hapus buku atas jumlah tercatat dari aset keuangan dan liabilitas keuangan tersebut dan terdapat maksud untuk menyelesaikan secara bersih, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan. | *Financial assets and financial liabilities are offset and the net amount presented in the consolidated statement of financial position if, and only if. there is a legal right to offset the carrying amount of financial assets and financial liabilities and there is an intention to settle on a net basis, or to realize the asset and settle the liability simultaneously.* |
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| 1. **Nilai Wajar Instrumen Keuangan** | 1. ***Fair Value of Financial Instruments*** |
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| Nilai wajar instrumen keuangan yang diperdagangkan secara aktif di pasar keuangan yang terorganisasi ditentukan dengan mengacu pada kuotasi harga di pasar aktif pada penutupan bisnis pada akhir periode pelaporan tanpa pengurangan untuk biaya transaksi. Untuk instrumen keuangan yang tidak memiliki pasar aktif. nilai wajar ditentukan dengan menggunakan teknik penilaian. | *The fair value of financial instruments that are actively traded in organized financial markets is determined by reference to their quoted prices in an active market at the close of business on the financial position date without any deduction for transaction costs. For financial instruments with no active market. fair value is determined using valuation techniques.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Nilai Wajar Instrumen Keuangan - Lanjutan** | 1. ***Fair Value of Financial Instruments - Continued*** |
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| Teknik penilaian tersebut mencakup penggunaan transaksi-transaksi pasar yang wajar antara pihak-pihak yang mengerti dan berkeinginan. mengacu pada nilai wajar terkini dari instrumen lain yang secara substansial sama. analisis arus kas yang didiskontokan. atau model penilaian lain sebagaimana disyaratkan di PSAK No. 68. “Pengukuran Nilai Wajar”. | *Such techniques may include the use of fair market transactions between the parties who understand and are willing to (arm’s length transactions). referring to the current fair value of another instrument that is substantially the same. discounted cash flow analysis or other valuation models as required in PSAK No. 68 “Fair Value Measurement”.* |
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| **Penyesuaian Risiko Kredit** | ***Credit Risk Adjustment*** |
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| Kelompok Usaha menyesuaikan harga di pasar yang lebih menguntungkan untuk mencerminkan adanya perbedaan risiko kredit pihak lawan *(counterparty)* antara instrumen yang diperdagangkan di pasar tersebut dengan instrumen yang dinilai untuk posisi aset keuangan. Dalam menentukan nilai wajar posisi liabilitas keuangan, risiko kredit entitas terkait dengan instrumen harus diperhitungkan. | *The Group adjusts the price in the more advantageous market to reflect any differences in counterparty credit risk between instruments traded in that market and the instruments being valued for financial asset positions. In determining the fair value of financial liabilities position, the Group credit risk associated with the instrument should be taken into account.* |
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| 1. **Penurunan Nilai Aset Keuangan** | 1. ***Impairment of Financial Assets*** |
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| Kelompok Usaha pada setiap akhir periode pelaporan mengevaluasi apakah terdapat bukti yang obyektif bahwa aset keuangan atau kelompok aset keuangan mengalami penurunan. | *The Group evaluates at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets has been impaired.* |
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| * Aset Keuangan Dicatat pada Biaya Perolehan Diamortisasi | * *Financial Assets Measured at Amortized Cost* |
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| Untuk pinjaman yang diberikan dan piutang yang dicatat pada biaya perolehan diamortisasi. Kelompok Usaha menentukan penurunan nilai berdasarkan bukti obyektif secara individual atas penurunan nilai. | *For loans and receivables carried at amortized cost. the Group determines individually for impairment based on objective evidence of impairment exists.* |
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| Nilai tercatat aset tersebut berkurang melalui penggunaan akun penyisihan dan jumlah kerugian diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. Penghasilan bunga selanjutnya diakui sebesar nilai tercatat yang diturunkan nilainya. berdasarkan tingkat EIR awal dari aset tersebut. Pinjaman yang diberikan dan piutang, beserta dengan penyisihan terkait. dihapuskan jika tidak terdapat kemungkinan pemulihan dimasa depan yang realistis dan semua jaminan telah terealisasi atau telah dialihkan kepada Kelompok Usaha. | *The carrying amount of the asset is reduced through the use of an allowance account and the amount of the loss is recognized in the consolidated statement of profit or loss and other comprehensive income. Interest income is recognized further at the carrying reduced value. based on the beginning EIR of the asset. Loans and receivables, together with the associated allowance are written-off when there is no realistic possibility of future recovery and all collateral has been realized or has been transferred to the Group.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Penurunan Nilai Aset Keuangan - Lanjutan** | 1. ***Impairment of Financial Assets - Continued*** |
|  |  |
| * Aset Keuangan Dicatat pada Biaya Perolehan Diamortisasi - Lanjutan | * *Financial Assets Measured at Amortized Cost - Continued* |
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| Jika, pada periode berikutnya. nilai estimasi kerugian penurunan nilai aset keuangan bertambah atau berkurang karena suatu peristiwa yang terjadi setelah penurunan nilai tersebut diakui, maka kerugian penurunan nilai yang sebelumnya diakui ditambah atau dikurangi dengan menyesuaikan akun penyisihan. Jika dimasa mendatang penghapusan tersebut dapat dipulihkan. maka jumlah pemulihan tersebut diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *If, in a subsequent period. the estimated value of the financial asset impairment loss increases or decreases because of an event occurring after the impairment was recognized, the impairment loss previously recognized increased or reduced by adjusting the allowance account. If future removal can be recovered, the recovery amount is recognized in the consolidated statement of profit or loss and other comprehensive income.* |
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| * Aset Keuangan yang Tersedia Untuk Dijual | * *Available-for-Sales (AFS) Financial Assets* |
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| Dalam hal ini instrumen ekuitas yang diklasifikasikan sebagai aset keuangan yang tersedia untuk dijual (AFS), bukti obyektif terjadinya penurunan nilai, termasuk penurunan yang signifikan atau penurunan jangka panjang pada nilai wajar dari investasi di bawah biaya perolehannya. | *In this case the equity instruments are classified as AFS financial assets, objective evidence of impairment, including the significant or long-term decline in the fair value of the investment below its acquisition cost.* |
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| 1. **Penghentian Pengakuan Aset dan Liabilitas Keuangan** | 1. ***Derecognition of Financial Assets and Financial Liabilities*** |
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| **Aset Keuangan** | ***Financial Assets*** |
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| Aset keuangan (atau mana yang lebih sesuai. bagian dari aset keuangan atau bagian dari kelompok aset keuangan serupa) dihentikan pengakuannya pada saat:   1. hak kontraktual atas arus kas yang berasal dari aset keuangan tersebut telah berakhir; atau 2. Kelompok Usaha telah mentransfer hak kontraktual mereka untuk menerima arus kas yang berasal dari aset keuangan atau berkewajiban untuk membayar arus kas yang diterima secara penuh tanpa penundaan yang signifikan kepada pihak ketiga dalam perjanjian *pass-through*; dan baik 3. Kelompok Usaha telah secara substansial mentransfer seluruh risiko dan manfaat dari aset, atau 4. Kelompok Usaha secara substansial tidak mentransfer atau tidak memiliki seluruh risiko dan manfaat suatu aset, namun telah mentransfer kendali atas aset tersebut. | *Financial assets (or whichever is appropriate. part of a financial asset or part of a group of similar financial assets) are derecognized when:*   1. *the contractual rights to receive the cash flows from the asset have ceased to exist; or* 2. *the Group has transferred its contractual rights to receive the cash flows from the financial asset or an obligation to pay the received cash flows in full without significant delay to a third party in the pass-through; and either* 3. *the Group has transferred substantially all the risks and rewards of the assets, or*      1. *the Group has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
|  |  |
| 1. **Penghentian Pengakuan Aset dan Liabilitas Keuangan - Lanjutan** | 1. ***Derecognition of Financial Assets and Financial Liabilities - Continued*** |
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| **Liabilitas Keuangan** | ***Financial Liabilities*** |
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| Liabilitas keuangan dihentikan pengakuannya pada saat liabilitas tersebut dihentikan atau dibatalkan atau kadaluarsa. Ketika suatu liabilitas keuangan yang ada digantikan oleh liabilitas keuangan lain dari pemberi pinjaman yang sama dengan persyaratan yang berbeda secara substansial, atau modifikasi secara substansial persyaratan dari suatu liabilitas yang saat ini ada, pertukaran atau modifikasi tersebut diperlakukan sebagai penghentian pengakuan liabilitas awal dan pengakuan suatu liabilitas baru, dan selisih antara nilai tercatat masing-masing liabilitas diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *Financial liabilities are derecognized when the liability is terminated or canceled or expired. When an existing financial liability is replaced by another financial liabilities from the same lender on substantially different terms, or substantially modify the terms of a liability that currently exists, an exchange or modification is treated as a derecognition of the initial liability and the recognition of a new liability, and the difference between the carrying amount of each liability recognized in the consolidated statement of profit or loss and other comprehensive income.* |
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| 1. **Instrumen Derivatif** | 1. ***Derivative Instruments*** |
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| Instrumen keuangan derivatif pada awalnya diakui berdasarkan nilai wajar pada tanggal kontrak derivatif itu dimulai dan selanjutnya dinilai kembali berdasarkan nilai wajarnya. Metode untuk mengakui adanya keuntungan atau kerugian yang terjadi tergantung apakah derivatif itu ditujukan untuk instrumen derivatif, dan sifat dari objek yang dilindungi nilainya. | *Derivative financial instruments are initially recognized at fair value on the date a derivative contract is initiated and subsequently remeasured at fair value. The method of recognizing the resulting gain or loss is dependent whether the derivative is intended for derivative instruments and the nature of the item being hedged.* |
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| Kelompok Usaha mengelompokkan tujuan dari derivatif sebagai:   1. suatu lindung nilai terhadap eksposur perubahan nilai wajar atas aset atau liabilitas yang telah diakui atau komitmen pasti yang belum diakui, atau bagian yang telah diidentifikasi dari asset, liabilitas atau komitmen pasti tersebut, yang diatribusikan pada risiko tertentu dan dapat mempengaruhi laba-rugi (lindung nilai atas nilai wajar); atau 2. suatu lindung nilai terhadap eksposur variabilitas arus kas yang 3. dapat diatribusikan pada risiko tertentu yang terkait dengan aset atau liabilitas yang telah diakui atau yang dapat diatribusikan pada risiko tertentu yang terkait dengan prakiraan transaksi yang kemungkinan besar terjadi, dan 4. dapat mempengaruhi laba-rugi (lindung nilai arus kas). | *The Group classifies the objectives of the derivative as:*   1. *a hedge against exposure to changes in fair value of assets or liabilities that have been recognized or unrecognized definite commitment, or an identified portion of an asset. liability or definite commitment, which is attributable to the particular risk and could affect profit or loss (fair value hedge); or* 2. *a hedge of the exposure to variability in cash flows that* 3. *are attributable to a particular risk associated with a recognized asset or liability or are attributable to a particular risk associated with the forecast transactions likely to occur, and* 4. *could affect profit or loss (cash flow hedge).* |

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| Pada saat terjadinya transaksi. Kelompok Usaha mendokumentasi hubungan antara instrumen lindung nilai dan item yang dilindung nilai, juga tujuan manajemen risiko dan strategi yang diterapkan dalam melakukan berbagai macam transaksi lindung nilai. Kelompok Usaha juga mendokumentasikan penilaiannya, pada saat terjadinya dan secara berkesinambungan. apakah derivatif yang digunakan untuk transaksi lindung nilai memiliki efektivitas yang tinggi dalam rangka saling menghapuskan perubahan nilai wajar atau arus kas dari item yang dilindung nilai. | *At the time of the transaction. the Group documents the relationship between hedging instruments and hedged items, as well as the risk management objective and strategy for undertaking various hedge transactions. The Group also documents its judgment, at the time of occurrence and continuously, whether the derivatives used to hedge transactions have a high effectiveness in order to mutually eliminate changes in fair value or cash flows of hedged items.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Instrumen Derivatif - Lanjutan** | 1. ***Derivative Instruments - Continued*** |
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| Nilai penuh dari derivatif lindung nilai dikelompokan sebagai aset atau liabilitas tidak lancar apabila jatuh tempo item yang dilindung nilai tersebut melebihi 12 (dua belas) bulan dan sebagai aset atau liabilitas lancar apabila jatuh tempo item lindung nilai tersebut kurang dari 12 (dua belas) bulan. | *The full value of the hedging derivative is classified as non-current asset or liability if the maturity of the hedged item is more than 12 (twelve) months and as a current asset or liability if the maturity of the hedged item is less than 12 (twelve) months.* |
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| 1. **lindung nilai atas nilai wajar** | 1. ***fair value of hedges*** |
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| Perubahan nilai wajar derivatif yang ditujukan dan dikualifikasikan sebagai lindung nilai atas nilai wajar, dicatat didalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, bersamaan dengan perubahan yang terjadi pada nilai wajar aset atau liabilitas yang dilindung nilai yang dapat diatribusikan pada resiko yang dilindung nilai. | *Changes in fair value of derivatives that are designated and qualify as fair value hedges are recorded in the consolidated statement of profit or loss and other comprehensive income, along with changes in the fair value of the hedged asset or liability value attributable to the hedged risk.* |
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| Keuntungan atau kerugian yang terkait dengan bagian efektif dari lindung nilai atas nilai wajar diakui di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. di baris yang sama dengan perubahan nilai wajar item yang dilindung nilai. | *Gains or losses related to the effective portion of fair value hedges are recognized in the consolidated statement of profit or loss and other comprehensive income. in the same line with changes in the fair value of the hedged item.* |
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| Keuntungan atau kerugian yang terkait dengan bagian yang tidak efektif diakui di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dalam akun “Keuntungan/(Kerugian) lain-lain -bersih”. | *Gains or losses related to the ineffective portion are recognized in the consolidated statement of profit or loss and other comprehensive income, in the account “Gain/(Loss) other - net”.* |
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| 1. **lindung nilai arus kas** | 1. ***cash flow hedges*** |
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| Bagian efektif dari perubahan nilai wajar derivatif yang ditujukan dan dikualifikasikan sebagai lindung nilai arus kas. diakui dalam bagian ekuitas, didalam akun “Perubahan Bersih Nilai Wajar - Lindung Nilai Arus Kas”. | *The effective portion of changes in fair value of derivatives that are designated and qualify as cash flow hedges is recognized in equity. in the account "Net Changes in Fair Value of Cash Flow Hedges".* |
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| Keuntungan atau kerugian yang terkait dengan bagian yang tidak efektif diakui segera di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. dalam akun “Keuntungan/(Kerugian) Lain-lain-bersih”. Akan tetapi, ketika prakiraan transaksi yang dilindungi nilai menimbulkan aset non-keuangan. keuntungan dan kerugian yang sebelumnya ditangguhkan di ekuitas akan dialihkan dari ekuitas dan dimasukan di dalam pengukuran awal biaya perolehan aset tersebut. | *Gains or losses related to the ineffective portion are recognized immediately in the consolidated statement of profit or loss and other comprehensive income. in the account “Gain/(Loss) Other-Net”. However, when the forecast transaction that is hedged raises non-financial assets. gains and losses previously deferred in equity are transferred from equity and included in the initial measurement of the cost of that asset.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments – Continued*** |
|  |  |
| 1. **Instrumen Derivatif - Lanjutan** | 1. ***Derivative Instruments – Continued*** |
|  |  |
| 1. **lindung nilai arus kas - Lanjutan** | 1. ***cash flow hedges – Continued*** |
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| Jumlah yang diakumulasikan di ekuitas direklasifikasi ke laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada saat item yang dilindung nilai mempengaruhi laba atau rugi. | *Accumulated amounts in equity are reclassified to the consolidated statement of profit or loss and other comprehensive income when the hedged item affects profit or loss.* |
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| Keuntungan atau kerugian yang terkait dengan bagian efektif dari lindung nilai arus kas diakui di dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. di baris yang sama dengan item yang dilindung nilai. | *Gains or losses related to the effective portion of cash flow hedges are recognized in the consolidated statement of profit or loss and other comprehensive income. in the same line as the hedged item.* |
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| Ketika instrumen lindung nilai kadaluarsa atau dijual, atau ketika lindung nilai tidak lagi memenuhi kriteria akuntansi lindung nilai, keuntungan atau kerugian kumulatif yang ada di ekuitas saat itu tetap berada di bagian ekuitas dan akan diakui pada saat prakiraan transaksi yang pada akhirnya diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *When a hedging instrument is expired or sold, or when a hedge no longer meets the criteria for hedge accounting, the cumulative gain or loss existing in equity at that time remains in equity and is recognized when the forecast transaction ultimately is recognized in the consolidated statement of profit or loss and other comprehensive income.* |
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| Apabila prakiraan transaksi tidak lagi diharapkan akan terjadi, keuntungan atau kerugian kumulatif yang telah dicatat di bagian ekuitas segera dialihkan ke dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, dalam akun “Keuntungan/(Kerugian) Lain-lain-bersih”. | *If the forecast transaction is no longer expected to occur. the cumulative gain or loss that was reported in equity is immediately transferred to the consolidated statement of profit or loss and other comprehensive income, in the account "Gain/(Loss) Other-net".* |
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| Perubahan nilai wajar atas instrumen derivatif apapun yang tidak ditujukan atau tidak dikualifikasikan sebagai akuntansi lindung nilai diakui segera dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian. dalam akun “Keuntungan/(Kerugian) Lain-lain-bersih”. | *Changes in the fair value of any derivative instruments that are not designated or do not qualify for hedge accounting are recognized immediately in the consolidated statement of profit or loss and other comprehensive income. in the account "Gain/(Loss) Other-net".* |
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| Kelompok Usaha tidak mengklasifikasikan aset keuangan sebagai investasi HTM, jika dalam tahun berjalan atau dalam kurun waktu dua tahun sebelumnya, telah menjual atau mereklasifikasi investasi HTM dalam jumlah yang lebih dari jumlah yang tidak signifikan sebelum jatuh tempo (lebih dari jumlah yang tidak signifikan dibandingkan dengan total nilai investasi HTM). kecuali penjualan atau reklasifikasi tersebut: | *The Group does not classify financial assets as HTM investments, if in the current year or during the two previous years, sold or reclassified as HTM investments in amounts of more than an insignificant amount before maturity (more than the insignificant amount compared to the total value of investments HTM), except for sales or reclassifications that:* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING – Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Instrumen Keuangan - Lanjutan** | 1. ***Financial Instruments - Continued*** |
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| 1. **Reklasifikasi Instrumen Keuangan** | 1. ***Reclassification of Financial Instruments*** |
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| * dilakukan ketika aset keuangan sudah mendekati jatuh tempo atau tanggal pembelian kembali di mana perubahan suku bunga tidak akan berpengaruh secara signifikan terhadap nilai wajar aset keuangan tersebut; | * *done when the financial asset is approaching maturity or date of redemption in which changes in interest rates will not significantly affect the fair value of the financial asset;* |
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| * terjadi setelah entitas telah memperoleh secara substansial seluruh jumlah pokok aset keuangan tersebut sesuai jadwal pembayaran atau pelunasan dipercepat; atau | * *occurred after the entiy has acquired substantially all of the principal amount of the financial asset in accordance with the payment schedule or accelerated settlement; or* |
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| * terkait dengan kejadian tertentu yang berada di luar kendali Kelompok Usaha, tidak berulang dan tidak dapat diantisipasi secara wajar oleh Kelompok Usaha. | * *associated with certain events that are beyond the control of the Group, non-recurring and could not have been reasonably anticipated by the Group.* |
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| Reklasifikasi aset keuangan dari kelompok HTM ke kelompok AFS dicatat sebesar nilai wajarnya. Keuntungan atau kerugian yang belum direalisasi diakui dalam komponen ekuitas sampai aset keuangan tersebut dihentikan pengakuannya. dan pada keuntungan atau kerugian kumulatif yang sebelumnya diakui dalam ekuitas harus diakui pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian. | *Reclassification of financial assets HTM to AFS is recorded at fair value. Unrealized gains or losses are recognized in the equity until the financial asset is derecognized, and the cumulative gain or loss previously recognized in equity should be recognized in the consolidated statement of profit or loss and other comprehensive income.* |

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| 1. **Pengukuran Nilai Wajar** | 1. ***Fair Value Measurement*** |

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| PSAK No. 68 menjelaskan tiga teknik penilaian suatu Kelompok Usaha mungkin digunakan untuk menentukan nilai wajar, sebagai berikut: | *PSAK No. 68 describes three valuation techniques an Group might use to determine fair value, as follows:* |
| 1. Pendekatan pasar (*market approach*) - Kelompok Usaha menggunakan harga dan informasi relevan lain yang dihasilkan oleh transaksi pasar yang melibatkan asset, liabilitas atau sekelompok aset atau liabilitas (seperti suatu bisnis) yang identik atau sebanding (yaitu serupa); | 1. *Market approach - The Group uses prices and other relevant information generated by market transactions involving identical or comparable (i.e, similar) assets, liabilities, or a group of assets and liabilities (e.g, a business);* |
| 1. Pendekatan penghasilan (*income approach*) - Kelompok Usaha mengkonversikan jumlah masa depan (contohnya arus kas atau penghasilan dan beban) ke suatu jumlah tunggal kini (yaitu didiskontokan). mencerminkan nilai yang diindikasikan oleh harapan pasar saat ini mengenai jumlah masa depan tersebut; | 1. *Income approach - The Group converts future amounts (e.g, cash flows or income and expenses) to a single current (i.e, discounted) amount. reflecting current market expectations about those future amounts;* |
| 1. Pendekatan biaya (*cost approach*) - Kelompok Usaha menentukan nilai yang mencerminkan jumlah yang akan dibutuhkan saat ini untuk menggantikan kapasitas manfaat (*service* *capacity*) suatu aset (biaya pengganti kini (*current replacement cost*)). | 1. *Cost approach - The Group determines a value which “reflect the amount that would be required currently to replace the service capacity of an asset (often referred to as current replacement cost).* |

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| Kelompok Usaha menggunakan teknik penilaian yang sesuai dalam keadaan dan dimana data yang memadai tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input tidak dapat diobservasi. | *The Group uses valuation techniques appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** **- Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
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| Kelompok Usaha menerapkan secara prospektif PSAK No. 68, “Pengukuran Nilai Wajar”, dan PSAK No. 68 (Penyesuaian 2015), “Pengukuran Nilai Wajar”. | *The Group applies prospectively PSAK No.68, “Fair Value Measurement” and PSAK No. 68 (Improvement 2015), “Fair Value Measurements”.* |
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| PSAK ini menetapkan satu sumber untuk pengukuran nilai wajar di bawah PSAK. Beberapa standar membutuhkan item-item yang akan diukur pada nilai wajar atas dasar berkelanjutan atau “nilai wajar secara berulang *(recurring)*”, beberapa memerlukan nilai wajar hanya dalam keadaan tertentu atau “nilai wajar pada secara tidak berulang *(non-recurring)*”, beberapa memerlukan nilai wajar hanya pada pengakuan awal dari item. | *This PSAK establishes a single source of guidance for fair value measurement under PSAKs. Some standards require items to be measured at fair value on an going basis or “fair value on a recurring basis”, some require fair value only in certain circumstances or “fair value on a non-recurring basis”, some require fair value only on initial recognition of an item.* |
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| PSAK ini berlaku untuk semua transaksi dan saldo (apakah keuangan atau non-keuangan) yang mana Pernyataan (PSAK) lain mensyaratkan atau mengizinkan pengukuran nilai wajar dengan pengecualian: | *This PSAK applies to all transactions and balances (whether financial or non-financial) for which other PSAKs require or permit fair value measurements with the exception of:* |
| 1. Transaksi pembayaran berbasis saham dalam lingkup PSAK No. 53 (Revisi 2010). “Pembayaran Berbasis Saham”; | 1. *Share-based payment transactions within the scope of PSAK No. 53 (Revised 2010).  “Share-based Payment”;* |
| 1. Transaksi sewa dalam lingkup PSAK No. 30 (Revisi 2011), “Sewa”; | 1. *Leasing transactions within the scope of  PSAK No. 30 (Revised 2011), “Leases”;* |
| 1. Pengukuran yang memiliki beberapa keserupaan dengan nilai wajar tetapi bukan merupakan nilai wajar. seperti nilai realisasi neto dalam  PSAK No. 14, “Persediaan” atau nilai pakai dalam PSAK No. 48 (Revisi 2013), “Penurunan Nilai Aset”. | 1. *Measurements that have some similarities to fair value but that are not fair value. such as net realizable value in PSAK No. 14. “Inventories” or value in use in PSAK No. 48 (Revised 2013), “Impairment of Assets”.* |
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| PSAK ini memberikan keringanan dari persyaratan pengungkapan sehubungan item berikut: | *This PSAK gives relief from disclosures requirements in respect of the following items:* |
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| 1. Aset program yang diukur pada nilai wajar sesuai dengan PSAK No. 24 (Revisi 2013), “Imbalan Kerja”; | 1. *Plan assets that are measured at fair value in accordance with PSAK No. 24 (Revised 2013), “Employee Benefits”;* |
| 1. Penilaian investasi program manfaat purnakarya yang diukur pada nilai wajar sesuai dengan PSAK No. 18 (Revisi 2010), “Akuntansi dan Pelaporan Program Manfaat Purnakarya”; | 1. *Retirement benefit plan investments that are measured at fair value in accordance with   PSAK No. 18 (Revised 2010), “Accounting and Reporting by Retirement Benefit Plans”;* |
| 1. Untuk aset yang nilai pemulihannya adalah nilai wajar dikurangi biaya pelepasan sesuai dengan PSAK No. 48 (Revisi 2013), "Penurunan Nilai Aset"; | 1. *Assets for which recoverable amount is fair value less costs of disposal in accordance with  PSAK No. 48 (Revised 2013), “Impairment of Assets”;* |
| 1. Pengukuran nilai wajar yang hanya disyaratkan pada pengakuan awal, seperti pengukuran berikutnya atas aset dan liabilitas yang diperoleh dalam kombinasi bisnis. | 1. *Fair value measurements that are only required at initial recognition, such as subsequent measurement of assets acquired and liabilities assumed in a business combination.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** **- Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
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| PSAK No. 68 (Penyesuaian 2015) memberikan klarifikasi bahwa pengecualian portofolio, yang memperkenankan entitas mengukur nilai wajar kelompok aset keuangan dan liabilitas keuangan secara neto, diterapkan pada seluruh kontrak (termasuk kontrak non-keuangan) dalam ruang lingkup PSAK No. 55. | *PSAK No. 68 (Improvement 2015) clarifies that the portfolio exception, which permits entity to measure the fair value of the group's financial assets and financial liabilities on a net basis, applied to all contracts (including non-financial contracts) within the scope of PSAK No. 55.* |
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| Tujuan dari pengukuran nilai wajar adalah untuk memperkirakan harga di mana transaksi teratur (*orderly transaction*) untuk menjual suatu aset atau untuk mengalihkan suatu liabilitas akan berlangsung antara pelaku pasar (*market participants*) pada tanggal pengukuran dalam kondisi pasar saat ini yaitu harga keluaran (*exit price*). | *The objective of a fair value measurement is to estimate the price at which an orderly transaction to sell the asset or to transfer the liability would take place between market participants at the measurement date under current market conditions (exit price).* |
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| Pengukuran nilai wajar yang sesuai mensyaratkan entitas untuk menentukan semua hal berikut: | *An appropriate fair value measurement requires an entity to determine all of the following:* |
| 1. aset tertentu atau liabilitas yang merupakan subjek dari pengukuran (konsisten dengan unit akun); | 1. *the particular asset or liability that is the subject of the measurement (consistently with its unit of account);* |
| 1. pasar utama (*Principal market*) atau pasar yang paling menguntungkan (*most advantageous market*) untuk aset atau liabilitas; | 1. *the principal (or most advantageous) market for the asset or liability;* |
| 1. untuk aset non-keuangan, penggunaan tertinggi dan terbaik dari aset (*highest and best use*) dan apakah aset tersebut digunakan dalam kombinasi dengan aset lainnya atau secara berdiri sendiri (*standing alone*). | 1. *for a non-financial asset, the highest and best use of the asset and whether the asset is used in combination with other asset or a stand-alone basis.* |
| 1. teknik penilaian yang sesuai untuk pengukuran, mempertimbangkan ketersediaan data yang dapat digunakan untuk mengembangkan input yang mewakili asumsi-asumsi yang mana pelaku pasar (*market participants*) akan menggunakan ketika menentukan harga aset atau liabilitas dan hirarki tingkat nilai wajar di mana input yang dikategorikan. | 1. *the valuation technique(s) appropriate for the measurement, considering the availability of data with which to develop inputs that represent the assumptions that market participants would use when pricing the asset or liability and the level of the fair value hierarchy within which the inputs are categorized.* |
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| **Pengukuran** | ***Measurement*** |
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| Kelompok usaha mempertimbangkan hal-hal berikut pada pengukuran nilai wajar: | *The group considers the following on the measurement of fair value:* |
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| 1. memperhitungkan karakteristik aset atau liabilitas jika pelaku pasar (*market participants*) akan memperhitungkan karakteristik tersebut ketika menentukan harga aset atau liabilitas pada tanggal pengukuran (misalnya kondisi dan lokasi aset dan pembatasan. jika ada, atas penjualan dan penggunaan aset); | 1. *taking into account the characteristics of the asset or liability being measured that a market participant would take into account when pricing the asset or liability at measurement date (e.g, the condition and location of the asset and any restrictions on the sale and use of the asset);* |
| 1. pengukuran nilai wajar mengasumsikan bahwa aset atau liabilitas dipertukarkan dalam suatu transaksi teratur (*orderly transaction*) antara pelaku pasar (*market participants*) untuk menjual aset atau mengalihkan liabilitas pada tanggal pengukuran berdasarkan kondisi pasar saat ini; | 1. *fair value measurement assumes an orderly transaction between market participants at the measurement date under current market conditions;* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING -** **Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
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| **Pengukuran - Lanjutan** | ***Measurement - Continued*** |
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| 1. pengukuran nilai wajar mengasumsikan bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi di pasar utama (*principal market*) untuk aset atau liabilitas tersebut; atau jika tidak terdapat pasar utama, di pasar yang paling menguntungkan (*most advantageous market*) untuk aset atau liabilitas tersebut. | 1. *fair value measurement assumes a transaction taking place in the principal market for the asset or liability, or in the absence of a principal market. the most advantageous market for the asset or liability;* |
| 1. pengukuran nilai wajar aset nonkeuangan memperhitungkan kemampuan penggunaan tertinggi dan terbaiknya (*highest and best use*). | 1. *a fair value measurement of a non-financial asset takes into account its highest and best use;* |
| 1. pengukuran nilai wajar dari liabilitas keuangan atau liabilitas non-keuangan atau instrumen ekuitas milik entitas sendiri mengasumsikan bahwa hal itu dialihkan ke pelaku pasar (*market participants*) pada tanggal pengukuran, tanpa penyelesaian, pelunasan, atau pembatalan pada tanggal pengukuran; | 1. *a fair value measurement of a financial or non-financial liability or an entity's own equity instruments assumes it is transferred to a market participant at the measurement date, without settlement, extinguishment, or cancellation at the measurement date;* |
| 1. nilai wajar liabilitas mencerminkan risiko wanprestasi (*non-performance risk*) yaitu risiko entitas tidak akan memenuhi liabilitas. termasuk risiko kredit entitas dan mengasumsikan risiko wanprestasi *(non-performance risk)* sama sebelum dan sesudah pengalihan liabilitas; | 1. *the fair value of a liability reflects non-performance risk (the risk the entity will not fulfil an obligation), including an entity's own credit risk and assuming the same non-performance risk before and after the transfer of the liability;* |
| 1. pengecualian berlaku opsional untuk aset keuangan dan liabilitas keuangan dengan posisi saling hapus di pasar atau risiko risiko kredit pihak lawan *(counterparty credit risk*), sepanjang kondisi terpenuhi yaitu entitas telah melakukan seluruh hal berikut: | 1. *an optional exception applies for certain financial assets and financial liabilities with offsetting positions in market risks or counterparty credit risk, provided conditions are met that is the entity does the following:* |
| 1. mengelola kelompok aset keuangan dan liabilitas keuangan berdasarkan eksposur neto entitas terhadap risiko pasar tertentu atau terhadap risiko kredit dari pihak lawan *(counterparty credit risk)* tertentu sesuai dengan risiko manajemen atau strategi investasi entitas yang terdokumentasi; | 1. *manages the group of financial assets and financial liabilities on the basis of the entity’s net exposure to a particular market risk (or risks) or to the credit risk of a particular counterparty in accordance with the entity’s documented risk management or investment strategy;* |
| 1. menyediakan informasi atas dasar tersebut. mengenai kelompok aset keuangan dan liabilitas keuangan kepada anggota manajemen kunci entitas. sebagaimana didefinisikan dalam PSAK No. 7 (Revisi 2010). “Pengungkapan Pihak-pihak Berelasi”; dan | 1. *provides information on that basis about the group of financial assets and financial liabilities to the entity’s key management personnel. as defined in PSAK No. 7 (Revised 2010). “Related Party Disclosures”; and* |
| 1. disyaratkan atau telah menentukan untuk mengukur aset keuangan dan liabilitas keuangan tersebut pada nilai wajar dalam laporan posisi keuangan pada setiap akhir periode pelaporan. | 1. *is required or has elected to measure those financial assets and financial liabilities at fair value in the statement of financial position at the end of each reporting period.* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** **- Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
|  |  |
| **Pengukuran - Lanjutan** | ***Measurement - Continued*** |
|  |  |
| **Pasar Utama (*Principal market*) atau paling menguntungkan (*most advantageous*)** | ***Principal (or Most Advantageous) Market*** |
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| Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas kepada pelaku pasar dalam transaksi teratur (*orderly transaction*) di pasar utama (*principal market*, pasar dengan volume dan frekuensi aktivitas terbanyak untuk aset atau liabilitas tersebut). Jika tidak terdapat pasar utama (*principal market*), harga dalam pasar yang paling menguntungkan (*most advantageous market*) digunakan yaitu pasar dimana entitas bias mencapai harga yang paling menguntungkan. | *Fair value is the price that would be received if an asset were sold or a liability transferred between market participant in an orderly transaction in the principal market (the market with the greatest volume and level of activity for that asset or liability). If there is no principal market. the price in the most advantageous market is used that is the market in which the entity could achieve the most beneficial price.* |
|  |  |
| Sebaliknya. dengan tidak adanya bukti, pasar di mana entitas biasanya bertransaksi akan dianggap menjadi pasar utama (*principal market*) atau pasar yang paling menguntungkan (*most advantageous market*). Jika lokasi (*premise*) merupakan karakteristik dari aset. harga harus disesuaikan untuk biaya-biaya yang akan dikeluarkan untuk mengangkut aset ke atau dari pasar utama atau pasar paling menguntungkan (*most advantageous market*). Namun. biaya transaksi tidak akan disertakan dalam pengukuran nilai wajar karena biaya tersebut bukan merupakan karakteristik dari aset atau liabilitas. | *In the absence of evidence to the contrary, the market in which the entity normally transacts would be presumed to be the principal or most advantageous market. If location (premise) is a characteristic of an asset, the price should be adjusted for costs that would be incurred to transport the asset to or from the principal (or most advantageous) market. However. transaction costs would not be included in a fair value measurement because such costs are not a characteristic of the asset or liability.* |
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| **Penggunaan Tertinggi dan Terbaik (*Highest and Best Use*)** | ***Highest and Best Use*** |
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| Pengukuran nilai wajar aset nonkeuangan diukur atas dasar penggunaan tertinggi dan terbaik (*highest and best use*) dari aset oleh pelaku pasar. Dalam menentukan penggunaan tertinggi dan terbaik (*highest and best use*), entitas harus memperhitungkan apakah penggunaan aset adalah penggunaan yang “secara fisik dimungkinkan (*phycically possible*), secara hukum diijinkan (*legally permissible*) dan secara keuangan layak (*financially feasible*)”. Kecuali pasar atau faktor lain menyarankan sebaliknya. penggunaan aset oleh entitas saat kini dianggap sebagai penggunaan tertinggi dan terbaik (*highest and best use*). | *The fair value of a non-financial asset is measured on the basis of the highest and best use of the asset by a market participant. In determining the highest and best use. an entity must contemplate whether the use of the asset is “physically possible. legally permissible, and financially feasible”. Unless market or other factors suggest otherwise. an entity’s current use of a non-financial asset is presumed to be its highest and best use.* |
|  |  |
| Beberapa entitas secara sengaja mungkin memutuskan untuk tidak menggunakan aset pada penggunaan tertinggi dan terbaik (*highest and best use*) (misalnya ketika entitas memegang aset defensif untuk mencegah orang lain menggunakannya). Dalam keadaan seperti itu, standar tetap mensyaratkan pengukuran berdasarkan penggunaan tertinggi dan terbaik (*highest and best use*) dan juga membutuhkan pengungkapan fakta bahwa aset tersebut tidak digunakan dengan cara tersebut. | *Some entities may purposefully decide not to employ an asset at its highest and best use (e.g, when an entity holds an asset defensively to prevent others from using it). In such circumstances, standard continues to require measurement based on the highest and best use and also requires disclosure of the fact that the asset is not used in that way.* |
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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** - **Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
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| **Pengukuran - Lanjutan** | ***Measurement - Continued*** |
|  |  |
| **Penggunaan Tertinggi dan Terbaik (*Highest and Best Use*) - Lanjutan** | ***Highest and Best Use - Continued*** |
|  |  |
| Dalam keadaan di mana penggunaan tertinggi dan terbaik (*highest and best use*) dari aset dalam kombinasi dengan kelompok aset tetapi unit akun adalah aset individu, nilai wajar aset tersebut diukur dengan asumsi bahwa pelaku pasar memiliki, atau dapat memperoleh, aset atau liabilitas pengganti. | *In circumstances in which the highest and best use of an asset is in combination with an asset’s group but the unit of account is the individual asset, the fair value of that asset would be measured under the assumption that a market participant has, or can obtain, the complementary assets or liabilities.* |
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| **Liabilitas dan Instrumen Ekuitas Milik Sendiri** | ***Liabilities and Own Equity Instrument*** |
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| Pengukuran nilai wajar liabilitas atau instrumen ekuitas milik entitas sendiri ditentukan dengan mengasumsikan bahwa instrumen tersebut akan dialihkan pada tanggal pengukuran. tetapi tetap beredar (yaitu nilai transfer, bukan nilai penghentian atau biaya penyelesaian). | *The fair value of a liability or equity instrument of the entity is determined under the assumption that the instrument would be transferred on the measurement date. but would remain outstanding (i.e, it is a transfer value, not a distinguishment or settlement cost).* |
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| Standar ini memberikan metode hirarki untuk mendapatkan nilai wajar tersebut, menyatakan bahwa ketika harga kuotasian untuk pengalihan liabilitas atau ekuitas milik entitas sendiri tidak tersedia, nilai wajar dari liabilitas atau instrumen ekuitas dari perspektif pelaku pasar yang memiliki item tersebut sebagai aset digunakan dalam preferensi untuk nilai yang ditentukan dengan menggunakan teknik penilaian. | *The standard provides a hierarchy of methods for arriving at this value, stating that when a quoted price for the transfer of the liability or equity instrument is not available, the fair value of the liability or equity instrument from the perspective of a market participant holding the item as an asset is used in preference to a value determined using a valuation techniques.* |
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| Terlepas dari metode yang digunakan, nilai wajar liabilitas harus memperhatikan risiko wanprestasi termasuk risiko kredit entitas sendiri. | *Regardless of the method used, the fair value of a liability must take account of non-performance risk including the entity’s own credit risk.* |
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| **Saling Hapus Risiko Pasar dan Risiko Kredit Pihak Lawan** | ***Offsetting Market Risks or Counterparty Credit Risk*** |
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| Standar ini mengijinkan pengecualian terbatas pada prinsip-prinsip dasar pengukuran nilai wajar untuk entitas pelapor yang memiliki kelompok aset keuangan dan liabilitas keuangan dengan posisi saling hapus risiko pasar tertentu sebagaimana didefinisikan dalam PSAK No. 60 (Revisi 2014). “Instrumen Keuangan: Pengungkapan” atau risiko kredit pihak lawan (*counterparty credit risk*) dan mengelola kepemilikan tersebut atas dasar eksposur neto entitas untuk risiko tersebut. Pengecualian ini memungkinkan entitas pelapor, jika kriteria tertentu terpenuhi, untuk mengukur nilai wajar aset neto atau liabilitas neto dengan cara yang konsisten dengan bagaimana pelaku pasar akan memberikan harga posisi risiko neto. | *The standard allows a limited exception to the basic fair value measurement principles for a reporting entity that holds a group of financial assets and financial liabilities with offsetting positions in particular market risk as defined in PSAK No. 60 (Revised 2014). “Financial Instruments: Disclosures” or counter party credit risk and manages those holdings on the basis of the entity’s net exposure to either risk. This exception allows the reporting entity, if certain criteria are met, to measure the fair value of the net asset or liability position in a manner consistent with how market participants would price the net risk position.* |

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| 1. **IKHTISAR KEBIJAKAN AKUNTANSI YANG PENTING** - **Lanjutan** | 1. ***SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued*** |
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| 1. **Pengukuran Nilai Wajar - Lanjutan** | 1. ***Fair Value Measurement - Continued*** |
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| **Pengukuran - Lanjutan** | ***Measurement - Continued*** |
|  |  |
| **Saling Hapus Risiko Pasar dan Risiko Kredit Pihak Lawan - Lanjutan** | ***Offsetting Market Risks or Counterparty Credit Risk - Continued*** |
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| Ketika suatu entitas telah memilih kebijakan untuk menerapkan pengecualian untuk portofolio di mana risiko pasar yang disaling-hapuskan secara substansial sama. entitas harus menerapkan harga dalam *bid-ask spread* yang paling merepresentasikan nilai wajar kepada eksposur neto entitas untuk risiko pasar. | *When an entity has elected a policy to apply the exception to a portfolio in which the market risks being offset are substantially the same. the entity should apply the price within the bid-ask spread that is most representative of fair value to the entity’s net exposure to those market risks.* |
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| Standar ini juga mengindikasikan bahwa ketika menyelesaikan secara neto eksposur risiko kredit dengan pihak lawan (*counterparty*) tertentu dalam pengukuran nilai wajar. entitas harus mempertimbangkan apakah pelaku pasar (*market participants*) akan memperhitungkan setiap pengaturan yang ada yang mengurangi eksposur risiko (misalnya perjanjian induk untuk menyelesaikan secara neto (*master netting agreement*) dalam hal gagal bayar. | *The standard also indicates that when netting credit risk exposures with a particular counterparty in a fair value measurement. the entity should consider whether market participants would take into account any existing arrangements that mitigate risk exposure (e.g. a master netting agreement) in the event of default.* |
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| 1. **ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING** | 1. ***ESTIMATES AND JUDGEMENT OF SIGNIFICANT ACCOUNTING*** |
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| **Pertimbangan. Estimasi dan Asumsi** | ***Judgments. Estimates and Assumptions*** |
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| Penyusunan laporan keuangan konsolidasian mengharuskan manajemen Kelompok Usaha untuk membuat pertimbangan. estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontijensi, pada akhir periode pelaporan. Ketidakpastian mengenai pertimbangan, estimasi dan asumsi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat pada aset dan liabilitas dalam periode pelaporan berikutnya. | *The preparation of consolidated financial statements requires management of the Group to make judgments. estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and disclosure of contingent liabilities, at the end of the reporting period. Uncertainty about the judgment. estimates and assumptions could result in material adjustments to the carrying value of assets and liabilities in future period.* |
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| Asumsi utama masa depan dan sumber utama estimasi ketidakpastian lain pada tanggal pelaporan yang memiliki risiko signifikan bagi penyesuaian yang material terhadap nilai tercatat aset dan liabilitas untuk periode berikutnya diungkapkan dibawah ini. | *The key assumptions of the future and the other key source of uncertainty in estimation at the reporting date that have a significant risk of material adjustment to the carrying amounts of assets and liabilities for the future period described below.* |
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| Kelompok Usaha mendasarkan estimasi dan asumsi pada parameter yang tersedia pada saat laporan keuangan konsolidasian disusun. Asumsi dan situasi mengenai perkembangan masa depan mungkin berubah akibat perubahan pasar atau situasi diluar kendali Kelompok Usaha. Perubahan tersebut dicerminkan dalam asumsi terkait pada saat terjadinya. | *The Group bases its estimates and assumptions on the parameters available at the time the consolidated financial statements are prepared. Assumptions and situation concerning the future development may change due to market changes or circumstances beyond the control of the Group. The changes are reflected in the related assumptions as incurred.* |
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| Pertimbangan. estimasi dan asumsi berikut ini dibuat oleh manajemen dalam rangka penerapan kebijakan akuntansi Kelompok Usaha yang memiliki pengaruh paling signifikan atas jumlah yang diakui dalam laporan keuangan konsolidasian: | *The following judgments. estimates and assumptions made by management in implementing accounting policies of the Group has the most significant effect on the amount recognized in the consolidated financial statements:* |

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| 1. **ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***ESTIMATES AND JUDGEMENT OF SIGNIFICANT ACCOUNTING - Continued*** |

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| **Alokasi Harga Pembelian dan Penurunan Nilai *Goodwill*** | ***Purchase Price Allocation and Goodwill Impairment*** |
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| *Goodwill* harus dilakukan uji penurunan nilai setiap tahun dan bilamana ada indikasi bahwa *goodwill* tersebut mungkin menurun nilainya. Manajemen menggunakan pertimbangan dalam mengestimasi nilai yang dapat dipulihkan dan dapat menyebabkan beban penurunan nilai masa depan dalam PSAK 48 (Revisi 2013) "Penurunan Nilai Aset". | *Goodwill is subject to annual impairment test and whenever there is an indication that such goodwill may be impaired. Management uses its judgment in estimating the recoverable value and may lead to future impairment charges under PSAK 48 (Revised 2013) “Impairment of Assets”.* |

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| **Menentukan Klasifikasi Aset Keuangan dan Liabilitas Keuangan** | ***Determining Classification of Financial Assets and Financial Liabilities*** |
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| Kelompok Usaha menetapkan klasifikasi atas aset dan liabilitas tertentu sebagai aset keuangan dan liabilitas keuangan dengan mempertimbangkan definisi yang ditetapkan PSAK No. 55 (Revisi 2014) dipenuhi. Dengan demikian. aset keuangan dan liabilitas keuangan diakui sesuai dengan kebijakan akuntansi Kelompok Usaha seperti diungkapkan pada catatan 3r dan catatan 39. | *The Group determines classification of certain assets and liabilities as financial assets and financial liabilities by considering the definitions set forth in PSAK No. 55 (Revised 2014) are met. Accordingly. financial assets and financial liabilities are recognized in accordance with the Group’s accounting policies as disclosed in the note 3r and note 39.* |
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| **Menentukan Nilai Wajar dan Perhitungan Amortisasi Biaya Perolehan dari Instrumen Keuangan** | ***Determining Fair Value and Calculation of Cost Amortization of Financial Instruments*** |
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| Kelompok Usaha mencatat aset keuangan dan liabilitas keuangan tertentu pada nilai wajar dan pada biaya perolehan yang diamortisasi, yang mengharuskan penggunaan estimasi akuntansi. Sementara komponen signifikan atas pengukuran nilai wajar dan asumsi yang digunakan dalam perhitungan amortisasi biaya perolehan ditentukan menggunakan bukti obyektif yang dapat diverifikasi, jumlah nilai wajar atau amortisasi dapat berbeda bila Kelompok Usaha menggunakan metodologi penilaian atau asumsi yang berbeda. Perubahan tersebut dapat mempengaruhi secara langsung laba atau rugi Kelompok Usaha. Penjelasan lebih rinci diungkapkan dalam catatan 39. | *The Group records certain financial assets and financial liabilities at fair value and at amortized cost, which requires the use of accounting estimates. While significant components of fair value measurement and assumptions used in the calculation of cost amortization is determined using verifiable objective evidence, the amount of the fair value or amortized cost may differ if the Group uses different valuation methodologies or assumptions. These changes directly affect the Group’s profit or loss. More detailed information is disclosed in note 39.* |

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| **Menentukan Jumlah Terpulihkan dari Aset Keuangan** | ***Determining* Recoverable *Amount of Financial Assets*** |
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| Kelompok Usaha mengevaluasi akun tertentu yang diketahui bahwa pelanggan tertentu tidak dapat memenuhi liabilitas keuangannya. Dalam hal tersebut. Kelompok Usaha menggunakan pertimbangan berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas pada. jangka waktu dan hubungan dengan pelanggan dan status kredit dari pelanggan berdasarkan catatan kredit dari pihak ketiga yang tersedia dan faktor pasar yang telah diketahui. untuk mencatat penyisihan spesifik atas pelanggan terhadap jumlah terutang guna mengurangi jumlah piutang yang diharapkan dapat diterima oleh Kelompok Usaha. Penyisihan spesifik ini dievaluasi kembali dan disesuaikan jika tambahan informasi yang diterima mempengaruhi jumlah penyisihan atas penurunan nilai piutang. Penjelasan lebih rinci diungkapkan dalam catatan 39. | *The Group evaluates specific accounts where it has information that a particular customer cannot meet its financial liabilities. In this case, the Group uses judgment based on available facts and circumstances. including but not limited to, terms and relationships with customers and the credit status of customers based on available credit records from third parties and known market factors, to record specific allowance for the customer against the amount owed in order to reduce the amount of the receivables that the Group expects to collect. Specific allowance is re-evaluated and adjusted if additional information received affects the amount of allowance for impairment of receivables. More detailed information is disclosed in note 39.* |

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| 1. **ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***ESTIMATES AND JUDGEMENT OF SIGNIFICANT ACCOUNTING - Continued*** |

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| **Menentukan Jumlah Terpulihkan dari Aset Non-Keuangan - Lanjutan** | ***Determining Recoverable Amount of Non-financial Assets - Continued*** |
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| Penyisihan penurunan nilai pasar dan keusangan persediaan diestimasi berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas pada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. | *Provision for decline in market value and obsolescence of inventories is estimated based on available facts and circumstances, including but not limited to, the physical condition of inventory on hand, the selling price of the market, estimated costs of completion and the estimated costs incurred for the sale.* |
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| Provisi dievaluasi kembali dan disesuaikan jika tambahan informasi yang mempengaruhi jumlah yang diestimasi. | *Provision re-evaluated and adjusted if additional information that affect the estimated amounts.* |

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| Jumlah pemulihan atas aset tetap didasarkan pada estimasi dan asumsi khususnya mengenai prospek pasar dan arus kas terkait dengan aset. Estimasi arus kas masa depan mencakup perkiraan mengenai pendapatan masa depan. Setiap perubahan dalam asumsi-asumsi ini mungkin memiliki dampak material terhadap pengukuran jumlah terpulihkan dan bisa mengakibatkan penyesuaian penyisihan penurunan nilai yang sudah dibukukan. | *The recovery amounts of property. plant and equipment are based on estimates and assumptions especially about market prospects and cash flows associated with the asset. Estimates of future cash flows include estimates of future revenues. Any changes in these assumptions may have a material impact on the measurement of recoverable amount and could result in adjustments to the allowance for impairment already booked.* |

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| **Menentukan Metode Penyusutan dan Estimasi Masa Manfaat Aset Tetap** | ***Determining Depreciation Method and Estimated Useful Lives of Property. Plant and Equipment*** |
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| Kelompok Usaha mengestimasi masa manfaat ekonomis asset tetap berdasarkan utilisasi dari aset yang diharapkan dan didukung dengan rencana dan strategi usaha dan perilaku pasar. | *The Group estimates the useful lives of property. plant and equipment based on the expected utilization of assets and supported by plans and business strategy and market behavior.* |
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| Estimasi dari masa manfaat aset tetap adalah berdasarkan penelaahan Kelompok Usaha terhadap praktek industri. evaluasi teknis internal dan pengalaman untuk aset yang setara. | *Estimation of useful lives of property. plant and equipment are provided based on the Group’s evaluation on industry practice. internal technical evaluation and experience for assets equivalent.* |

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| Estimasi masa manfaat ditelaah minimal setiap akhir tahun pelaporan dan diperbarui jika ekspektasi berbeda dari estimasi sebelumnya dikarenakan pemakaian dan kerusakan fisik. keusangan secara teknis atau komersial dan hukum atau pembatasan lain atas penggunaan dari aset serta perkembangan teknologi. | *The estimated useful lives are reviewed at least at each year end reporting and updated if expectations differ from previous estimates due to physical wear and tear. technical or commercial obsolescence and legal or other restrictions on the use of assets as well as technological developments.* |
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| Namun demikian. adalah mungkin. hasil di masa depan dari operasi dapat dipengaruhi secara material oleh perubahan-perubahan dalam estimasi yang diakibatkan oleh perubahan faktor-faktor yang disebutkan di atas, dan karenanya biaya penyusutan masa depan mungkin direvisi. | *However. it is possible. future results of operations could be materially affected by changes in the estimates due to changes in the factors mentioned above, and therefore the future depreciation charges may be revised.* |

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| Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 4 sampai dengan 25 tahun. Ini adalah umur yang secara umum diharapkan dalam industri dimana Kelompok Usaha menjalankan bisnisnya. Penjelasan lebih rinci diungkapkan dalam catatan 11 untuk aset tetap. | *The costs of property. plant and equipment are depreciated using the straight-line method over the estimated economic useful lives. Management estimates the useful lives of property. plant and equipment between 4 to 25 years. This is the age that is generally expected in the industry in which the Group does business. More detailed information disclosed in the note 11 for property. plant and equipment.* |

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| 1. **ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***ESTIMATES AND JUDGEMENT OF SIGNIFICANT ACCOUNTING - Continued*** |

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| **Menentukan Pajak Penghasilan** | ***Determining Income Taxes*** |
|  |  |
| Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan.Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti sepanjang kegiatan usaha normal. Kelompok Usaha mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan. | *Significant judgments made in determining the provision for income tax. There are certain transactions and computations for which the ultimate tax determination is uncertain during the ordinary course of business activities. The Group recognizes a liability for corporate income tax based on estimates of whether there will be an additional income tax.* |
|  |  |

|  |  |
| --- | --- |
| Dalam situasi tertentu, Kelompok Usaha tidak dapat menentukan secara pasti jumlah liabilitas pajak mereka pada saat ini atau masa depan karena proses pemeriksaan, atau negosiasi dengan otoritas perpajakan. Ketidakpastian timbul terkait dengan interpretasi dari peraturan perpajakan yang kompleks serta jumlah dan waktu dari penghasilan kena pajak di masa depan. | *In certain situations, the Group cannot determine the exact amount of their current or future tax liability due to on going investigation, or the negotiations with tax authorities. Uncertainties arise concerning the interpretation of complex tax regulations and the amount and timing of the taxable income in the future.* |
|  |  |
| Dalam menentukan jumlah yang harus diakui terkait dengan liabilitas pajak yang tidak pasti, Kelompok Usaha menerapkan pertimbangan yang sama yang akan mereka gunakan dalam menentukan jumlah cadangan yang harus diakui sesuai dengan PSAK No. 57 (Revisi 2009). “Provisi. Liabilitas Kontijensi dan Aset Kontijensi”. Kelompok Usaha membuat analisis untuk semua posisi pajak terkait dengan pajak penghasilan untuk menentukan jika liabilitas pajak untuk manfaat pajak yang belum diakui harus diakui. | *In determining the amount to be recognized related to uncertain tax liabilities, the Group applies the similar consideration that they will use in determining the amount of provision that must be recognized in accordance with PSAK No. 57 (Revised 2009). "Provisions. Contingent Liabilities and Contingent Assets". The Group makes the analysis to all tax positions related to income taxes to determine if tax liability for unrecognized tax benefits should be recognized.* |

|  |  |
| --- | --- |
| Kelompok Usaha menelaah aset pajak tangguhan pada setiap tanggal pelaporan dan mengurangi nilai tercatat sepanjang tidak ada kemungkinan bahwa laba kena pajak memadai untuk mengkompensasi sebagian atau seluruh aset pajak tangguhan. Kelompok Usaha juga menelaah waktu yang diharapkan dan tarif pajak atas pemulihan perbedaan temporer dan menyesuaikan pengaruh atas pajak tangguhan yang sesuai. Penjelasan lebih rinci diungkapkan dalam catatan 17f. | *The Group reviews the deferred tax assets at each reporting date and reduces the carrying amount to the extent that it is no longer probable that sufficient taxable income will be available to allow for part or all of the deferred tax assets to be utilized. The Group also reviews the expected timing and tax rates on the reversal of temporary differences and adjusts the impact of deferred tax accordingly. More detailed information is disclosed in note 17f.* |

|  |  |
| --- | --- |
| **Estimasi Beban Pensiun dan Imbalan Kerja** | ***Estimated Pension Costs and Employee Benefits*** |
|  |  |
| Penentuan liabilitas atas pensiun dan kewajiban imbalan kerja Kelompok Usaha bergantung pada pemilihan asumsi yang digunakan oleh aktuaris independen dalam menghitung jumlah-jumlah tersebut. | *The determination of liability for pension and employee benefits obligation and net employee benefits expense is subject to the selection of certain assumptions used by independent actuaries in calculating such amounts.* |
|  |  |
| Asumsi tersebut termasuk antara lain. tingkat diskonto. tingkat kenaikan gaji tahunan. tingkat pengunduran diri karyawan tahunan. tingkat kecacatan. umur pensiun dan tingkat kematian dan tingkat pengembalian aset program yang diharapkan. | *Those assumptions include. among others. the discount rate. annual salary increase. the annual rate of resignation of employees. level of disability. retirement age and mortality and the expected rate of return of plan assets.* |
|  |  |
| Sementara Kelompok Usaha berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Kelompok Usaha dapat mempengaruhi secara material liabilitas diestimasi atas pensiun dan imbalan kerja dan beban imbalan kerja neto.  Penjelasan lebih rinci diungkapan dalam catatan 21. | *While the Group believes that the assumptions are reasonable and appropriate, significant differences in actual results or significant changes in assumptions defined by the Group can materially affect the estimated liability for employee benefits and pensions and net employee benefits expense. More detailed information disclosed in the note 21.* |

|  |  |
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| 1. **ESTIMASI DAN PERTIMBANGAN AKUNTANSI YANG PENTING - Lanjutan** | 1. ***ESTIMATES AND JUDGEMENT OF SIGNIFICANT ACCOUNTING - Continued*** |

|  |  |
| --- | --- |
| **Rugi Penurunan Nilai Pinjaman yang Diberikan dan Piutang** | ***Determining Income Taxes*** |
|  |  |
| Grup menilai penurunan nilai pinjaman yang diberikan dan piutang pada setiap tanggal pelaporan. Dalam menentukan apakah rugi penurunan nilai harus dicatat dalam laporan laba rugi, manajemen membuat penilaian. apakah terdapat bukti objektif bahwa kerugian telah terjadi. Manajemen juga membuat penilaian atas metodologi dan asumsi untuk memperkirakan jumlah dan waktu arus kas masa depan yang ditelaah secara berkala untuk mengurangi perbedaan antara estimasi kerugian dan kerugian aktualnya. Nilai tercatat pinjaman yang diberikan dan piutang telah diungkap dalam catatan 6. | *The Group assess their loans and receivables for impairment at each reporting date. In determining whether and impairment loss should be recorded in profit or loss. management makes judgement as to whether there is objective evidence that loss event has occurred. Management also makes judgement as to the methodology and assumptions for estimating the amount and timing of future cash flows which are reviewed regulary to reduce any difference between loss estimate and actual loss. The carrying amount of loans and receivables are disclosed in note 6.* |
|  |  |
| **Penyisihan Penurun Nilai Persediaan** | ***Allowance for Decline in Value of Inventory*** |
|  |  |
| Grup membuat penyisihan penurunan nilai persediaan berdasarkan estimasi persediaan yang digunakan pada masa mendatang. Walaupun asumsi yang digunakan dalam mengestimasi penyisihan penurunan nilai persediaan telah sesuai dan wajar, namun perubahan signigfikan atas asumsi ini akan berdampak material terhadap penyisihan penurunan nilai persediaan, yang pada akhirnya akan mempengaruhi hasil usaha Grup. Nilai tercatat persediaan diungkapkan dalam catatan 8. | *The Group provides allowance for decline in value of inventories based on estimated future usage of such inventories. While it is believed that the assumptions used in the estimation of inventories are appropriate and reasonable, significant changes in these assumptions may materially affect the assessment of the allowance for decline in value of inventories, which ultimately will impact the result of the Group’s operations. The carrying amount of inventories is disclosed in note 8.* |
|  |  |
| **Aset Pajak Tangguhan yang Dapat Direalisasi** | ***Recoverability of Deferred Tax Assets*** |
|  |  |
| Nilai tercatat aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan diturunkan apabila terdapat kemungkinan bahwa jumlah laba fiskal pada masa mendatang kemungkinan tidak memadai untuk mengkompensasi sebagian atau seluruh aset pajak tangguhan, aset tersebut tidak diakui di laporan posisi keuangan konsolidasian. Catatan 17 menyajikan nilai tercatat aset pajak tangguhan Grup. | *The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that is no longer probable that sufficient future taxable profit will be available to allow all of part of the deferred income tax assets to be utilized. However, if there is no assurance that the Group will generate sufficient future taxable profit to allow all or part of deferred tax assets to be utilitized. the assets are not recognized in the consolidated statement of financial position. Note 17 disclosed the carrying amount of deferred tax assets of the Group.* |
|  |  |

|  |  |
| --- | --- |
| 1. **KAS DAN SETARA KAS** | 1. ***CASH AND CASH EQUIVALENTS*** |
|  |  |
| Saldo kas dan setara kas terdiri dari: | *The balance of cash and cash equivalents consist of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Kas | 1.523.804.500 |  | 869.970.613 | *Cash on Hand* |
| Bank |  |  |  | *Cash in Banks* |
| Pihak berelasi |  |  |  | *Related party* |
| PT Bank Mayapada  International Tbk Rupiah | 38.624.354.247 |  | 53.376.424.944 | *PT Bank Mayapada*  *International Tbk Rupiah* |
| Dolar Amerika Serikat | 3.663.438.454 |  | 3.188.035.184 | *U.S Dollar* |
|  |  |  |  |  |
| Sub-jumlah bank pihak berelasi | 42.287.792.701 |  | 56.564.460.128 | *Sub-total related party bank* |
|  |  |  |  |  |
| Pihak ketiga |  |  |  | *Third parties* |
| Rupiah |  |  |  | *Rupiah* |
| PT Bank Mandiri  (Persero) Tbk | 12.798.493.463 |  | 16.308.002.998 | *PT Bank Mandiri*  *(Persero) Tbk* |
| PT Bank Central Asia Tbk | 12.725.781.397 |  | 10.479.470.573 | *PT Bank Central Asia Tbk* |
| PT Bank CIMB Niaga Tbk | 6.772.409.352 |  | 7.449.764.972 | *PT Bank CIMB Niaga Tbk* |
| PT Bank Bukopin Tbk | 508.632.278 |  | 399.936.359 | *PT Bank Bukopin Tbk* |
| PT Bank Pembangunan Daerah Jawa Barat  dan Banten Tbk | 35.572.608 |  | 35.632.608 | *PT Bank Pembangunan*  *Daerah Jawa Barat*  *dan Banten Tbk* |
| PT Bank Mega Tbk | 9.812.990 |  | 9.950.990 | *PT Bank Mega Tbk* |
|  |  |  |  |  |
| Sub-jumlah Rupiah | 32.850.702.088 |  | 34.682.758.500 | *Sub-total Rupiah* |
|  |  |  |  |  |
| Sub-jumlah bank pihak ketiga | 32.850.702.088 |  | 34.682.758.500 | *Sub-total third parties bank* |
|  |  |  |  |  |
| Jumlah kas di bank | 75.138.494.789 |  | 92.117.189.241 | *Total cash in banks* |
|  |  |  |  |  |
| Deposito berjangka |  |  |  | *Time deposits* |
| Pihak berelasi |  |  |  | *Related party* |
| PT Bank Mayapada  International Tbk Rupiah | 140.000.000.000 |  | 140.000.000.000 | *PT Bank Mayapada*  *International Tbk Rupiah* |
|  |  |  |  |  |
| Jumlah deposito berjangka | 140.000.000.000 |  | 140.000.000.000 | *Total time deposits* |
|  |  |  |  |  |
| **Jumlah** | **216.662.299.289** |  | **232.117.189.241** | ***Total*** |
|  |  |  |  |  |
| Tingkat bunga tahunan deposito  berjangka adalah sebagai berikut: |  |  |  | *The annual interest rates of time*  *deposits. as follows:* |
| Rupiah | 6.50% |  | 6.50% | *Rupiah* |

|  |  |
| --- | --- |
| Pada tanggal 31 Maret 2020 dan 31 Desember 2019, tidak terdapat kas dan setara kas Kelompok Usaha yang dibatasi penggunaannya atau ditempatkan pada pihak berelasi. | *As of March 31, 2020 and December 31, 2019, none of the Group cash and cash equivalents are restricted in use or placed in related parties.* |

|  |  |
| --- | --- |
| 1. **PIUTANG USAHA** | 1. ***TRADE RECEIVABLES*** |
|  |  |
| 1. Berdasarkan pelanggan | * + - 1. *By customer* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| **Pihak ketiga** |  |  |  | ***Third parties*** |
| Perusahaan | 131.919.140.190 |  | 106.933.980.675 | *Company* |
| BPJS Kesehatan | 27.305.766.340 |  | 45.290.802.801 | *BPJS Kesehatan* |
| Pribadi | 15.258.390.800 |  | 12.229.817.733 | *Private* |
|  |  |  |  |  |
| Sub jumlah | 174.483.297.330 |  | 164.454.601.209 | *Sub total* |
|  |  |  |  |  |
| Cadangan kerugian penurunan  nilai | (17.624.947.621) |  | (18.639.298.120) | *Allowance for impairment*  *losses* |
|  |  |  |  |  |
| Piutang pihak berelasi | - |  | 1.927.400 | *Related parties* |
|  |  |  |  |  |
| **Jumlah** | **156.858.349.709** |  | **145.817.230.489** | ***Total*** |

|  |  |
| --- | --- |
| 1. Berdasarkan umur | 1. *By age* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Belum jatuh tempo | 92,901,408,319 |  | 84.779.174.433 | *Not yet due* |
| Sudah jatuh tempo |  |  |  | *Past due* |
| 1 s/d 30 hari | 22,309,200,057 |  | 26.925.307.664 | *1 until 30 days* |
| 31 s/d 60 hari | 15,781,465,969 |  | 11.496.927.844 | *31 until 60 days* |
| >60 hari | 25,866,275,364 |  | 22.615.820.548 | *>60 days* |
|  |  |  |  |  |
| **Jumlah** | **156.858.349.709** |  | **145.817.230.489** | ***Total*** |

|  |  |
| --- | --- |
| Mutasi penyisihan penurunan nilai piutang usaha adalah sebagai berikut: | *Movement of net of allowance for impairment of trade receivables are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Saldo awal tahun | 18.639.298.120 |  | 8.746.009.886 | *Balance at beginning of the year* |
| Dampak penggabungan usha | - |  | - | *Impact from merger* |
| Cadangan kerugian penurunan  Nilai | - |  | 11.056.817.898 | *Allowance impairment losses* |
| Penyesuaian - piutang dapat ditagih kembali | (1.014.350.499) |  | (1.163.529.664) | *Reversal of impairment* |
|  |  |  |  |  |
| **Saldo akhir tahun** | **17.624.947.621** |  | **18.639.298.120** | ***Balance at the end of year*** |

|  |  |
| --- | --- |
| Manajemen melakukan penyisihan kemungkinan tidak tertagihnya piutang usaha berdasarkan penelitian secara periodik atas kondisi saldo piutang usaha secara individu. | *Management provides allowance for possible uncollectible accounts based on periodic reviews of the condition of the balance of individual accounts.* |
|  |  |
| Manajemen berkeyakinan bahwa penyisihan penurunan nilai pada tanggal 31 Maret 2020 dan 31 Desember 2019 adalah cukup untuk menutup kemungkinan kerugian atas tidak tertagihnya piutang usaha. | *Management believes that the allowance for impairment as at March 31, 2020 and December 31, 2019 are adequate to cover possible losses from uncollectible accounts.* |

|  |  |
| --- | --- |
| 1. **PIUTANG LAIN-LAIN** | 1. ***OTHER RECEIVABLES*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Pihak ketiga |  |  |  | *Third parties* |
| Lain-lain (masing – masing  dibawah Rp 100 juta) | 3.773.319.542 |  | 3.918.547.531 | *Other (each below*  *Rp 100 million)* |
|  |  |  |  |  |
| Sub-jumlah pihak ketiga | 3.773.319.542 |  | 3.918.547.531 | *Sub-total third parties* |
|  |  |  |  |  |
| **Jumlah piutang lain-lain** | **3.773.319.542** |  | **3.918.547.531** | ***Total other receivables*** |

|  |  |
| --- | --- |
| 1. **PIUTANG LAIN-LAIN – Lanjutan** | 1. ***OTHER RECEIVABLES - Continued*** |

|  |  |
| --- | --- |
| Pada 31 Maret 2020 dan 31 Desember 2019, tidak terdapat pencadangan piutang yang tidak tertagih atas piutang lain-lain, piutang-piutang tersebut telah dihapusbukukan. | *In March 31, 2020 and December 31, 2018, there are no allowance for impairment loss that is uncollectible other receivable, those receivables had been written off.* |
|  |  |
| Pada 31 Maret 2020 dan 31 Desember 2020, Manajemen berkeyakinan bahwa seluruh piutang lain-lain tersebut dapat ditagih, sehingga tidak diadakan cadangan kerugian penurunan nilai. | *In March 31, 2020, and December 31, 2020, Management believes that all other receivables are collectible, no allowance for impairment was provided.* |
|  |  |
| Piutang lain-lain Grup tidak dijaminkan sebagai jaminan utang bank. | *There were no portion of other receivables of the Group which used as collateral for bank loan.* |

|  |  |
| --- | --- |
| 1. **PERSEDIAAN** | 1. ***INVENTORIES*** |
|  |  |
| Saldo persediaan terdiri dari: | *The balance of inventories consists of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Obat-obatan | 41.510.320.301 |  | 26.867.456.268 | *Medicines* |
| Obat suntikan dan lain-lain | 6.280.030.378 |  | 10.744.596.763 | *Drug injections and others disposables* |
| Perlengkapan kantor | 581.567.810 |  | 931.662.849 | *Office supplies* |
| Lain-lain | 1.565.187.676 |  | 1.349.678.696 | *Others* |
|  |  |  |  |  |
| **Jumlah** | **49.937.106.165** |  | **39.893.394.576** | ***Total*** |

|  |  |
| --- | --- |
| Seluruh persediaan telah diasuransikan kepada PT Sompo Insurance Indonesia dengan jumlah pertanggungan masing-masing sebesar Rp 59.784.806.000 dan  pada tanggal 31 Maret 2020 dan 31 Desember 2019. Manajemen berkeyakinan bahwa nilai pertanggungan tersebut cukup untuk mencukupi kerugian yang mungkin terjadi. | *All inventories are insured to PT Sompo Insurance Indonesia for Rp 59,784,806,000 as of March 31, 2020 and December 31, 2019, respectively. Management believes that the insurance coverage is adequate to cover losses that may occur.* |
|  |  |
| Manajemen berkeyakinan bahwa tidak terdapat penurunan nilai persediaan sehingga Grup tidak perlu penyisihan penurunan nilai persediaan. | *Management believes that there is no impairment for inventories therefore. the Group did not provide an allowance for impairment losses on inventories.* |
|  |  |
| Persediaan Grup tidak digunakan sebagai jaminan utang bank. | *Portion of inventories of the Group was not used as collateral bank loans.* |

|  |  |
| --- | --- |
| 1. **UANG MUKA** | 1. ***ADVANCE*** |

|  |  |
| --- | --- |
| Saldo uang muka terdiri dari: | *The balance of advance consists of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Tanah | 166.527.967.161 |  | 166.527.967.161 | *Land* |
| Peralatan kesehatan | 32.108.290.124 |  | 26.682.941.992 | *Medical equipment* |
| Aset tetap | 4.037.221.796 |  | 4.078.188.602 | *Fixed asset* |
| Bangunan | 580.872.042 |  | 169.859.502 | *Building* |
| Karyawan | 16.455.947 |  | 5.475.367 | *Employee* |
| Lain-lain | 2.645.838.242 |  | 4.037.665.621 | *Others* |
|  |  |  |  |  |
| **Jumlah** | **205.916.645.312** |  | **201.502.098.245** | ***Total*** |

|  |  |
| --- | --- |
| KKS | *KKS* |
|  |  |
| Berdasarkan PPJB No. 007/PPJB-MSS/VI/2015 tanggal  6 Juli 2015, KKS telah membeli sebidang tanah yang berlokasi di Jakarta Garden City, Cakung, Jakarta Timur seluas 15.000 m2 dari PT Mitra Sindo Sukses. Saldo uang muka pembelian tanah KKS pada tanggal  31 Maret 2020 dan 31 Desember 2019 sebesar Rp 128.713.333.342. | *Based PPJB No. 007/PPJB-MSS /VI/2015 dated July 6, 2015, KKS has purchased a plot of land located in Jakarta Garden City, Cakung, East Jakarta area of 15,000 m2 of PT Mitra Sindo Sukses. KKS’s balance of advance payment for land purchasing as of March 31, 2020 and December 31, 2019 amounitng to Rp 128,713,333,342.* |

|  |  |
| --- | --- |
| 1. **BIAYA DIBAYAR DIMUKA** | 1. ***PREPAID EXPENSES*** |

|  |  |
| --- | --- |
| Saldo biaya dibayar dimuka terdiri dari: | *The balance of prepaid expenses consists of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Asuransi | 1.509.683.424 |  | 2.217.266.207 | *Insurance* |
| Iklan | 832.478.340 |  | 707.208.340 | *Advertising* |
| Sewa | 131.250.000 |  | 175.000.000 | *Rent* |
| Lain-lain | 3.194.092.258 |  | 37.466.623 | *Others* |
|  |  |  |  |  |
| **Jumlah** | **5.667.504.022** |  | **3.136.941.170** | ***Total*** |

|  |  |
| --- | --- |
| 1. **ASET TETAP** | 1. ***PROPERTY* *AND EQUIPMENT*** |
|  |  |
| Aset tetap terdiri dari: | *Property and equipment consist of the following:* |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **31 Maret 2020** | **Saldo awal/**  ***Beginning balance*** |  | **Penambahan/**  ***Addition*** |  | **Pengurangan/ *Deductions*** |  | **Reklasifikasi/ *reclassifications*** |  | **Saldo akhir/**  ***Ending balance*** | ***March 31, 2020*** |
|  |  |  |  |  |  |  |  |  |  |  |
| **Biaya Perolehan** |  |  |  |  |  |  |  |  |  | ***Cost*** |
| **Pemilikan langsung** |  |  |  |  |  |  |  |  |  | ***Direct ownership*** |
| Tanah | 707.674.223.697 |  | - |  | - |  | - |  | 707.674.223.697 | *Land* |
| Bangunan | 1.103.609.296.415 |  | 1.471.559.766 |  | - |  | - | - | 1.105.080.856.181 | *Buildings* |
| Peralatan kesehatan | 417.244.239.767 |  | 12.030.494.071 |  |  |  |  |  | 429.274.733.838 | *Medical equipment* |
| Mesin | 79.515.350.004 |  | - |  | (3.209.295.501) |  | - |  | 76.306.054.503 | *Mechine* |
| Perabotan dan perlengkapan | 12.330.544.436 |  | 5.529.798.323 |  | - |  |  | - | 17.860.342.759 | *Funitures and*  *fixtures* |
| Kendaraan | 14.790.490.900 |  | - |  | - |  | - |  | 14.790.490.900 | *Vehicles* |
| Peralatan kantor | 47.559.432.369 |  | - |  | (849.610.375) |  | - |  | 46.709.821.994 | *Office equipment* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 2.382.723.577.588 |  | 19.031.852.160 |  | (4.058.905.876) |  |  |  | 2.397.696.523.872 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Aset dalam Penyelesaian** |  |  |  |  |  |  |  |  |  | ***Construction in***  ***Progress*** |
| Bangunan | 264.476.392.648 |  | 147.561.957.139 |  | - |  | - |  | 412.038.349.787 | *Buildings* |
| Peralatan kesehatan | 27.487.069.175 |  | 3.979.414.425 |  | - |  | - |  | 31.466.483.600 | *Vehicles* |
| Mesin | 4.410.859.000 |  | 1.697.675.826 |  | - |  | - |  | 6.108.534.826 | *Mechine* |
| Perabotan dan perlengkapan | 1.397.344.866 |  |  |  |  |  |  |  | 1.397.344.866 | *Funitures and*  *fixtures* |
| Kendaraan | 876.550.000 |  | 410,515,000 |  |  |  |  |  | 1.287.065.000 | *Vehicles* |
| Peralatan kantor | 3.976.670.938 |  | 22.058.097.803 |  |  |  |  |  | 26.034.768.741 | *Office equipment* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 302.624.886.627 |  | 28.145.703.054 |  |  |  |  |  | 478.332.546.820 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Aset Hak Guna** |  |  |  |  |  |  |  |  |  | ***Right-of-use*** |
|  |  |  |  |  |  |  |  |  |  |  |
| Aset Hak-Guna | - |  | 184.163.944.437 |  |  |  |  |  | 184.163.944.437 | *Right-of-use* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | - |  | 184.163.944.437 |  |  |  |  |  | 184.163.944.437 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Jumlah biaya perolehan** | **2.685.348.464.215** |  | **231.341.499.651** |  | **(4,058,905,876)** |  |  |  | **3.060.193.015.129** | ***Total cost*** |
|  |  |  |  |  |  |  |  |  |  |  |
| **Akumulasi penyusutan** |  |  |  |  |  |  |  |  |  | ***Accumulated***  ***Depreciation*** |
| Bangunan | 250.511.162.625 |  | 11.780.537.177 |  | - |  | - |  | 262.291.699.802 | *Buildings* |
| Peralatan kesehatan | 245.189.502.828 |  | 9.021.391.355 |  | - |  | - |  | 254.210.894.183 | *Medical equipment* |
| Mesin | 73.953.597.940 |  | - |  | - |  | - |  | 73.953.597.940 | *Machine* |
| Perabotan dan peralatan | 10.935.198.652 |  | 1.446,922.075 |  | - |  | - |  | 12.382,120.727 | *Funitures and*  *fixtures* |
| Kendaraan | 12.407.811.097 |  | 275.895.784 |  | - |  |  |  | 12.683.706.881 | *Vehicles* |
| Peralatan kantor | 36.008.999.746 |  | - |  | - |  | - |  | 36.008.999.746 | *Office equipment* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 629.006.272.888 |  | 22.524.746.391 |  | - |  | - |  | 651.531.019.279 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| Aset Hak Guna | - |  | 3.906.315.500 |  | - |  | - |  | 3.906.315.500 | *Right-of -use* |
|  |  |  |  |  |  |  |  |  |  |  |
| Jumlah akumulasi penyusutan | 629.006.272.888 |  | 26.431.061.891 |  | - |  | - |  | 655.437.334.779 | *Total accumulated*  *depreciation* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Nilai Tercatat** | **2.056.342.191.327** |  |  |  |  |  |  |  | **2.404.755.680.351** | ***Carrying Amount*** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
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| 1. **ASET TETAP – Lanjutan** | 1. ***PROPERTY AND EQUIPMENT - Continued*** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **31 Desember 2019** | **Saldo awal/**  ***Beginning balance*** |  | **Penambahan/**  ***Addition*** |  |  | **Pengurangan/ *Deductions*** | | |  | | **Reklasifikasi/ *reclassifications*** | | |  | **Saldo akhir/**  ***Ending balance*** | | ***December 31, 2019*** | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Biaya Perolehan** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Cost*** | |
| **Pemilikan langsung** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Direct ownership*** | |
| Tanah | 707.415.997.597 |  | 258.226.100 |  |  | - | | |  | | - | | |  | 707.674.223.697 | | *Land* | |
| Bangunan | 779.500.269.628 |  | 2.218.157.699 |  |  | - | | |  | | 321.890.869.088 | | |  | 1.103.609.296.415 | | *Buildings* | |
| Peralatan kesehatan | 380.266.574.658 |  | 40.505.793.690 |  |  | (3.528.128.581) | | |  | | - | | |  | 417.244.239.767 | | *Medical equipment* | |
| Mesin | 79.561.469.267 |  | 488.321.900 |  |  | (534.441.163) | | |  | | - | | |  | 79.515.350.004 | | *Mechine* | |
| Perabotan dan  Perlengkapan | 12.274.149.300 |  | 92.354.419 |  |  | (35.959.283) | | |  | | - | | |  | 12.330.544.436 | | *Funitures and*  *fixtures* | |
| Kendaraan | 11.066.565.900 |  | 1.354.150.000 |  |  | (259.625.000) | | |  | | 2.629.400.000 | | |  | 14.790.490.900 | | *Vehicles* | |
| Peralatan kantor | 39.651.376.954 |  | 8.533.614.119 |  |  | (487.158.904) | | |  | | (138.399.800) | | |  | 47.559.432.369 | | *Office equipment* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Sub jumlah | 2.009.736.403.304 |  | 53.450.617.927 |  |  | (4.845.312.931) | | |  | | 324.381.869.288 | | |  | 2.382.723.577.588 | | *Sub total* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Aset dalam**  **Penyelesaian** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Construction in***  ***Progress*** | |
| Bangunan | 302.628.854.569 |  | 286.597.193.752 |  |  | (2.858.786.585) | | |  | | (321.890.869.088) | | |  | 264.476.392.648 | | *Buildings* | |
| Peralatan kesehatan | 707.422.206 |  | 26.779.646.969 |  |  | - | | |  | | - | | |  | 27.487.069.175 | | *Vehicles* | |
| Mesin | - |  | 4.410.859.000 |  |  | - | | |  | | - | | |  | 4.410.859.000 | | *Mechine* | |
| Perabotan dan perlengkapan | - |  | 1.397.344.866 |  |  | - | | |  | | - | | |  | 1.397.344.866 | | *Funitures and*  *fixtures* | |
| Kendaraan | - |  | 876.550.000 |  |  | - | | |  | | - | | |  | 876.550.000 | | *Vehicles* | |
| Peralatan kantor | - |  | 3.976.670.938 |  |  | - | | |  | | - | | |  | 3.976.670.938 | | *Office equipment* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Sub jumlah | 303.336.276.775 |  | 324.038.265.525 |  |  | (2.858.786.585) | | |  | | (321.890.869.088) | | |  | 302.624.886.627 | | *Sub total* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Aset sewa**  **pembiayaan** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Leassed asset*** | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Kendaraan | 2.629.400.000 |  | - |  |  | - | | |  | | (2.629.400.000) | | |  | - | | *Vehicles* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Sub jumlah | 2.629.400.000 |  | - |  |  | - | | |  | | (2.629.400.000) | | |  | - | | *Sub total* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Jumlah biaya**  **perolehan** | **2.315.702.080.079** |  | **377.488.883.452** |  |  | **7.704.099.516** | | |  | | **(138.399.800)** | | |  | **2.685.348.464.215** | | ***Total cost*** | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Akumulasi**  **penyusutan** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Accumulated***  ***Depreciation*** | |
| Bangunan | 213.468.826.894 |  | 37.042.335.731 |  |  | - | | |  | | - | | |  | 250.511.162.625 | | *Buildings* | |
| Peralatan kesehatan | 214.397.709.083 |  | 32.780.921.329 |  |  | (1.989.127.584) | | |  | | - | | |  | 245.189.502.828 | | *Medical equipment* | |
| Mesin | 73.179.345.506 |  | 1.308.692.599 |  |  | (534.440.165) | | |  | | - | | |  | 73.953.597.940 | | *Machine* | |
| Perabotan dan  Peralatan | 10.698.330.655 |  | 272.825.280 |  |  | (35.957.283) | | |  | | - | | |  | 10.935.198.652 | | *Funitures and*  *fixtures* | |
| Kendaraan | 9.382.697.095 |  | 741.064.008 |  |  | (259.630.006) | | |  | | 2.543.680.000 | | |  | 12.407.811.097 | | *Vehicles* | |
| Peralatan kantor | 33.540.107.364 |  | 3.074.550.086 |  |  | (467.257.904) | | |  | | (138.399.800) | | |  | 36.008.999.746 | | *Office equipment* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Sub jumlah | 554.667.016.597 |  | 75.220.389.033 |  |  | (3.286.412.942) | | |  | | 2.405.280.200 | | |  | 629.006.272.888 | | ***Sub total*** | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| **Aset sewa**  **pembiayaan** |  |  |  |  |  |  | | |  | |  | | |  |  | | ***Leassed asset*** | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Kendaraan | 2.053.026.667 |  | 490.653.333 |  |  | - | | |  | | 2.543.680.000 | | |  | - | | *Vehicles* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Sub jumlah | 2.053.026.667 |  | 490.653.333 |  |  | - | | |  | | 2.543.680.000 | | |  | - | | *Sub total* | |
|  |  |  |  |  |  |  | | |  | |  | | |  |  | |  | |
| Jumlah akumulasi  penyusutan | 556.720.043.264 |  | 75.711.042.366 |  |  | (3.286.412.942) | | |  | | (138.399.800) | | |  | 629.006.272.888 | | *Total accumulated*  *depreciation* | |
|  |  |  |  |  |  | | |  | |  | | |  |  |  | |  | |
| **Nilai Tercatat** | **1.758.982.036.815** |  |  |  |  | |  | |  | | |  | |  | | **2.056.342.191.327** | | ***Carrying Amount*** | |

|  |  |
| --- | --- |
| Alokasi beban penyusutan selama periode berakhir tanggal 31 Maret 2020 dan 2019 adalah sebagai berikut: | *The allocation of depreciation expense during the periods ended March 31, 2020 and 2019 are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Beban langsung | 16.793.237.095 |  | 59.168.474.329 | *Direct cost* |
| Beban umum dan administrasi | 9.637.824.754 |  | 16.542.568.037 | *General and administrative expenses* |
|  |  |  |  |  |
| **Jumlah** | **26.431.061.849** |  | **75.711.042.366** | ***Total*** |

|  |  |
| --- | --- |
| 1. **ASET TETAP – Lanjutan** | 1. ***PROPERTY AND EQUIPMENT - Continued*** |

|  |  |
| --- | --- |
| Rincian penjualan aset tetap adalah sebagai berikut: | *The details of sales of property and equipment are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Harga tercatat | - |  | (19.900.000) | *Carrying amount* |
| Harga jual | - |  | 193.500.000 | *Proceeds from sale* |
|  |  |  |  |  |
| **Laba penjualan aset tetap** | **-** |  | **173.600.000** | ***Gain on sale of property.***  ***and equipment*** |

|  |  |
| --- | --- |
| Kelompok usaha menghapuskan aset tetap peralatan kesehatan dengan nilai tercatat sebesar  Rp 1.539.000.000 disebabkan oleh terbakarnya aset tersebut. Sampai dengan tanggal laporan keuangan proses klaim asuransi masih berlangsung. | *The group writte off property and equipment of medical equipment with carrying value amount  Rp 1,539,000,000, cause the asset has been burnt. Until the date financial reporting the process of insurance claim still on going.* |

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| --- | --- |
| Grup memiliki beberapa bidang tanah berlokasi di Tangerang dan Jakarta Selatan dengan hak legal berupa Hak Guna Bangunan HGB yang mempunyai masa manfaat 20 dua puluh tahun sampai dengan 25 dua puluh lima tahun. Masa berlaku HGB akan berakhir antara tahun 2029 sampai dengan tahun 2038. Manajemen berpendapat tidak ada masalah dengan perpanjangan hak atas tanah karena tanah diperoleh secara sah dan didukung dengan bukti kepemilikan yang memadai. | *The Group owns several land located in Tangerang and South Jakarta with Building Use Rights with useful lives ranging from 20 twenty years until 25 twenty five years. The Landrights HGB have expiration date ranging from 2029 until 2038. Management believes there are no problem with the extension of rights to the land as the land was acquired legally and supported by adequate proof of ownership.* |

|  |  |
| --- | --- |
| Pada tanggal 31 Maret 2020 dan 31 Desember 2019, aset tetap kecuali tanah telah diasuransikan terhadap risiko kecelakaan dan kerusakan atau kehilangan kepada  PT Sompo Insurance Indonesia dengan nilai pertanggungan sebesar Rp 1.900.997.162.000. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutupi kemungkinan kerugian atas aset yang dipertanggungkan. | *As of March 31, 2020 and December 31, 2019, fixed assets except land were insured against accidents and damage or loss to PT Sompo Insurance Indonesia with total coverage of Rp 1,900,997,162,000. Management believes that the insurance coverage is adequate to cover any possible losses on the assets insured.* |
|  |  |
| Pada tanggal 31 Maret 2020 dan 31 Desember 2019, tanah dan bangunan sebesar Rp 724.035.000.000 dan peralatan kesehatan dengan sebesar Rp 162.600.000.000 dijadikan jaminan utang bank Catatan 14. | *As of March 31, 2020 and December 31, 2019, land and buildings amounting to Rp 724,035,000,000 and medical equipment amounting to Rp 162,600,000,000 are used as collateral for bank loans Notes 14.* |
|  |  |
| Manajemen berpendapat bahwa tidak terdapat penurunan nilai atas aset tetap. | *Management believes that there is no impairment in value of the fixed assets.* |

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| 1. **PROPERTI INVESTASI** | 1. ***INVESTMENT PROPERTY*** |

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| FKN memiliki sebidang tanah yang terletak di Bogor. Jawa Barat seluas 20.000 m² dengan hak legal berupa Hak Guna Bangunan HGB dengan jangka waktu 20 tahun yang akan jatuh tempo pada tahun 2034 dengan nilai tercatat Rp 40.010.000.000. HGB untuk tanah tersebut masih atas nama PT Sentul City Tbk. Manajemen berkeyakinan bahwa tidak terdapat masalah dengan perpanjangan hak tersebut. | *FKN owns a land located in Bogor. West Java measuring 20,000 m² with legal landrights in the form of building use rights Hak Guna Bangunan or HGB with term of 20 years that will be expire in 2034 with carrying value amounting Rp 40,010,000,000. The landright “Hak Guna Bangunan” is still in the name of PT Sentul City Tbk. Management believes that there will be no difficulty in the extension of the land rights.* |
|  |  |
| Rincian nilai tercatat dan nilai wajar properti investasi pada tanggal 31 Maret 2020 dan 31 Desember 2019 adalah sebagai berikut: | *Details of the carrying value and fair value of investment properties as of March 31, 2020 and December 31, 2019 are as follows:* |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **31 Maret/March 31, 2020** | | |  | **31 Desember/December 31, 2019** | | |  |  |
|  |  |  |  |  |  |  |  |  |  |
|  | **Nilai tercatat/ Carring value** |  | **Nilai wajar/**  **Fair value** |  | **Nilai tercatat/ Carring value** |  | **Nilai wajar/**  **Fair value** |  |  |
|  |  |  |  |  |  |  |  |  |  |
| **Tanah** | **40.010.000.000** |  | **67.500.000.000** |  | **40.010.000.000** |  | **67.500.000.000** |  | ***Land*** |

|  |  |
| --- | --- |
| 1. **PROPERTI INVESTASI - Lanjutan** | 1. ***INVESTMENT PROPERTY - Continued*** |

|  |  |
| --- | --- |
| Nilai wajar tersebut merupakan observasi harga jual oleh Direktorat Jendaral pajak dari objek yang sejenis dan termasuk dalam hirarki nilai wajar tingkat 2. | *The fair value is an observation price by the  Directorate General of Tax from similar object and included in the fair value measurement of level 2.* |

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| Berdasarkan Akta Pernyataan dan Jaminan No. 38 tanggal 30 Januari 2019 dihadapan Notaris Muliani Santoso, SH., PT Fajar Kharisma Nusantara menyerahkan properti investasinya sebagai jaminan atas hutang bank PT Sejahtera Inti Sentosa (Lihat  catatan 18). | *Based on Deed of Declaration and Guarantee No. 38 dated January 30, 2019 before Notary Muliani Santoso, SH., PT Fajar Kharisma Nusantara gave away its investment property as collateral for the bank loan of  PT Sejahtera Inti Sentosa (See note 18).* |

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| 1. **ASET TAK BERWUJUD** | 1. ***INTANGIBLE ASSET*** |
|  |  |
| Rincian aset takberwujud adalah sebagai berikut: | *The details of intangible asset are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Perangkat lunak | 5.901.029.062 |  | 4.881.004.395 | *Software* |
| Beban ditangguhkan | 892.318.453 |  | 892.318.453 | *Deferred Charges* |
|  |  |  |  |  |
| **Jumlah** | **6.793.347.515** |  | **5.773.322.848** | ***Total*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Perangkat lunak** |  |  |  | ***Software*** |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| **Biaya perolehan** |  |  |  | ***Cost*** |
| Saldo awal | 15.255.017.332 |  | 15.255.017.332 | *Beginning balance* |
| Penambahan | 1.527.820.000 |  | - | *Addition* |
|  |  |  |  |  |
| Saldo akhir | 16.782.837.332 |  | 15.255.017.332 |  |
|  |  |  |  |  |
| **Akumulasi amortisasi** |  |  |  | ***Accumulated amortization*** |
| Saldo awal | 10.374.012.937 |  | 9.552.863.653 | *Beginning balance* |
| Penambahan | 507.795.333 |  | 821.149.284 | *Addition* |
|  |  |  |  |  |
| Saldo akhir | 10.881.808.270 |  | 10.374.012.937 | *Ending balance* |
|  |  |  |  |  |
|  | **5.901.029.062** |  | **4.881.004.395** |  |

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| Beban amortisasi perangkat lunak dibebankan pada beban umum dan administrasi dalam laporan keuangan laba rugi konsolidasian pada 31 Maret 2020 dan 31 Desember 2019 masing-masing sebesar Rp 507.795.333 dan Rp 821.149.285. | *Amortization expenses of software charged to general and administrative expenses on consolidated profit and loss in March, 31 2020 and December 31, 2019 amounting to Rp 507,795,333 and Rp 821,149,285, respectively.* |
|  |  |
| **Beban ditangguhkan** | ***Deferred charges*** |
|  |  |
| Beban ditangguhkan merupakan beban perpanjangan sertifikat atas tanah yang dimiliki FKN dan SIS masing-masing sebesar sebesar Rp 173.416.115 dan Rp 718.902.338 pada tanggal 31 Maret 2020 dan 31 Desember 2019. | *Deferred charges are expenses for renewal of land certificate owned by FKN dan SIS amounted to  Rp 173,416,115 and Rp 718,902,338 as of March 31, 2020 and December 31, 2019, respectively.* |
|  |  |
| Manajemen berpendapat bahwa tidak terdapat penurunan nilai aset takberwujud. | *Management believes that there is no impairment of intangible assets.* |

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| 1. **UTANG BANK JANGKA PENDEK** | 1. ***SHORT-TERM BANK LOANS*** |

|  |  |
| --- | --- |
| Akun ini merupakan pinjaman rekening koran dari  PT Bank CIMB Niaga Tbk “CIMB Niaga” masing-masing sebesar Rp 25.007.256.836 dan Rp 24.678.569.749 pada tanggal 31 Maret 2020 dan 31 Desember 2019. Pinjaman CIMB sudah dilunasi seluruhnya dengan surat keterangan lunas No. 1170/surat lunas/LDSK/V/2020 pada tanggal 19 Mei 2020 | *This account represents an overdraft loan from PT Bank CIMB Niaga Tbk “CIMB Niaga” amounting to  Rp 25,007,256,836 and Rp 24,678,569,749 as of March 31, 2020 and December 31, 2019, respectively. The loan has been fully paid with certificate of payment in full No. 1170/surat lunas/LDSK/V/2020 dated on May 19, 2020* |

|  |  |
| --- | --- |
| NKM | *NKM* |

|  |  |
| --- | --- |
| Fasilitas pinjaman rekening koran diubah beberapa kali. terakhir dengan Akta Perubahan ke - 10 terhadap Perjanjian Kredit Nomor 5 tanggal 1 Agustus 2011 pada tanggal 16 Januari 2019 dari Notaris E. Betty Budiyanti Moesigit, S.H., Notaris di Jakarta. Fasilitas ini diperpanjang menjadi sampai dengan 22 Oktober 2019 dengan tingkat suku bunga 11,50% per tahun. | *The overdraft loan facility has changed several times. most recently by 10th Addendum of the Credit Agreement No. 5 dated August 1, 2011, on January 16, 2019 by E. Betty Budiyanti Moesigit, S.H., Notary in Jakarta. The facility has been extended until October 22, 2019 with interest rate of 11.50% per annum.* |
|  |  |
| Agunan | *Collateral* |
|  |  |
| Fasilitas pinjaman rekening koran dan pinjaman transaksi khusus PTK Perusahaan dan NKM dari CIMB Niaga dijamin dengan: | *Overdraft loans and special transactions loan  of the Company and NKM from CIMB Niaga were secured by:* |
|  |  |
| 1. Dua bidang tanah dan bangunan milik Perusahaan dengan nilai sebesar Rp 178.435.000.000 di Tangerang. Banten. | 1. *Two plots of land and building owned by Company amounting to Rp 178,435,000,000 in Tangerang, Banten.* |
|  |  |
| 1. Tiga bidang tanah dan bangunan milik NKM dengan nilai sebesar Rp 545.000.000.000 di Jakarta Selatan. | 1. *Three plots of land and building owned by NKM amounting to Rp 545,000,000,000 in South Jakarta.* |
|  |  |
| 1. Sebidang tanah dan bangunan milik Perusahaan dengan nilai sebesar Rp 600.000.000.000 di Tangerang, Banten. | 1. *A plot of land and building owned by Company amounting to Rp 600,000,000,000 in Tangerang, Banten.* |
|  |  |
| 1. *Corporate Guarantee* dari PT Surya Cipta Inti Cemerlang sebesar total plafond pinjaman Perusahaan dan NKM. | 1. *Corporate Guarantee from PT Surya Cipta Inti Cemerlang amounting to total plafond of loans of Company and NKM.* |
|  |  |
| 1. *Corporate Guarantee* dari PT Sejahteraraya Anugrahjaya Tbk sebesar total plafond pinjaman Perusahaan dan NKM. | 1. *Corporate Guarantee from PT Sejahteraraya Anugrahjaya Tbk amounting to total plafond of loans of Company and NKM.* |
|  |  |
| 1. Seluruh saham milik PT Sejahteraraya Anugrahjaya. Tbk. dalam debitur, yang diikat secara gadai termasuk kuasa untuk menjual saham. | 1. *Shares owned by PT Sejahteraraya Anugrahjaya. Tbk in debtor, which is bound by pledge including the power to sell shares.* |
|  |  |
| 1. Seluruh saham Tuan Jonathan Tahir, Tuan Dato Sri Doktor Tahir MBA, Nyonya Jane Dewi Tahir, Nyonya Grace Dewi Riady dan Nyonya Dewi Victoria Riady di PT Mayapada Healthcare group. | 1. *Shares owned by Mr. Jonathan Tahir, Mr. Dato Sri Doktor Tahir MBA, Mrs. Jane Dewi Tahir, Mrs. Grace Dewi Riady and Mrs. Dewi Victoria Riady at PT Mayapada Healthcare group.* |
|  |  |
| 1. *Personal Guarantee* dari Tuan Dato Sri Doktor Tahir MBA sebesar total plafond pinjaman Perusahaan dan NKM. | 1. *Personal Guarantee from Mr. Dato Sri Doktor Tahir MBA amounting to total plafond of loans of Company and NKM.* |

|  |  |
| --- | --- |
| 1. **UTANG BANK JANGKA PENDEK - Lanjutan** | 1. ***SHORT-TERM BANK LOANS - Continued*** |
|  |  |
| NKM - Lanjutan | *NKM - Continued* |
|  |  |
| Agunan - Lanjutan | *Collateral - Continued* |
|  |  |
| 1. Peralatan medis milik Perusahaan dengan nilai sebesar Rp 5.000.000.000. | 1. *Company’s medical equipment amounting to Rp 5,000,000,000.* |

|  |  |
| --- | --- |
| 1. Peralatan medis milik NKM dengan nilai sebesar Rp 157.600.000.000. | 1. *NKM’s medical equipment amounting to  Rp 157,600,000,000.* |
|  |  |
| 1. Surat Pernyataan “*Letter of Undertaking*” yang diberikan oleh PT Surya Cipta Inti Cemerlang, Perusahaan, pemegang saham dan Tuan Dato Sri Doktor Tahir, MBA yang bersedia untuk melakukan *top up* dana apabila terjadi *shortage cashflows*. | 1. *Letter of Undertaking which given by PT Surya Cipta Inti Cemerlang, the Company, shareholders and Mr. Dato Sri Doktor Tahir, MBA whose willing to do fund top up when the shortage of cash flows occurred.* |
|  |  |
| 1. Surat Pernyataan “*Letter of Undertaking*” yang diberikan Tuan Dato Sri Doktor Tahir, MBA yang bersedia untuk menanggung kekurangan biaya dan melakukan *top up* dana atas terjadinya *cashflow shortage* | 1. *Letter of Undertaking which is given by  Mr. Dato Sri Doktor Tahir, MBA whose willing to bear the cost and top up funds for cashflow shortage* |
|  |  |
| Pembatasan-pembatasan | *Convenants* |
|  |  |
| Sesuai dengan beberapa perjanjian pinjaman, Perusahaan dan Entitas Anak diwajibkan memenuhi pembatasan-pembatasan tertentu, seperti : | *As specified by the loan agreements, the Company and Subsidiaries are required to comply with certain covenants, such as:* |
|  |  |
| 1. Menjual atau menyewakan pemakaian seluruh atau sebagian aset Perusahaan yang dijaminkan kepada bank. | 1. *Sell or lease. full or half of the Company’s assets.* |
|  |  |
| 1. Mengadakan perjanjian yang dapat menimbulkan kewajiban debitur untuk membayar kepada pihak lain. | 1. *Entiring into an agreement that may create a debtor’s obligation to pay to another party* |
|  |  |
| 1. Menjaminkan langsung maupun tidak langsung pihak ketiga lainnya, kecuali melakukan endorsemen atas surat-surat yang dapat diperdagangkan untuk keperluan pembayaran atau penagihan transaksi-transaksi lain yang lazim dilakukan dalam menjalankan usaha. | 1. *Pledge directly or indirectly, other third parties. unless you make endorsements on securities that can be traded for the purpose of billing payment or other transactions are commonly done in running a business.* |
|  |  |
| 1. Melakukan investasi baru atau membuat pengeluaran modal diluar bidang usaha yang dijalankan saat ini. | 1. *Make new investments or make capital expenditures outside the current line of business.* |
|  |  |
| 1. Mengajukan moratorium, penundaan pembayaran kewajiban. Penundaan Kewajiban Pembayaran Utang PKPU ataupun kepailitan. | 1. *Submitting a moratorium, delaying payment of obligations. Postponement of PKPU Debt Payment Obligations or bankruptcy.* |
|  |  |
| 1. Melakukan perubahan terhadap struktur permodalan Perusahaan antara lain penggabungan, peleburan, pengambilalihan, dan pemisahan. | 1. *Conducting change of the Company’s structure such as merger, consolidation, acquisition, and separation.* |
|  |  |
| 1. Mengadakan perubahan dari sifat dan kegiatan usaha Entitas. | 1. *Establish a change of nature and business activities.* |
|  |  |
| 1. Membayar atau membayar kembali tagihan atau piutang berupa apapun juga yang sekarang dan/atau dikemudian hari akan diberikan oleh para pemegang saham atau pihak yang setara lainnya dalam perusahaan baik berupa jumlah pokok, bunga, dan lain-lain jumlah uang yang wajib dibayar | 1. *Paying or paying back bills or receivables in any form now and / or in the future will be given by shareholders or other equivalent parties in the company in the form of principal, interest, and other amounts of money that must be paid* |

|  |  |
| --- | --- |
| 1. **UTANG USAHA** | 1. ***TRADE* *PAYABLES*** |
|  |  |
| 1. Berdasarkan supplier: | 1. *By supplier:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| PT GE Operations Indonesia | 13.023.034.487 |  | 3.592.426.666 | *PT GE Operations Indonesia* |
| PT Tawada Healthcare | 6.979.419.293 |  | 8.257.539.046 | *PT Tawada Healthcare* |
| PT Anugerah Pharmindo Lestari | 5.480.957.861 |  | 4.933.895.574 | *PT Anugerah Pharmindo Lestari* |
| PT IDS Medical System Indonesia | 5.402.341.763 |  | 2.493.586.488 | *PT IDS Medical System Indonesia* |
| PT Enseval Putera Mega Trading Tbk | 4.318.397.400 |  | 3.671.492.351 | *PT Enseval Putera Mega Trading*  *Tbk* |
| PT Anugrah Argon Medica | 4.141.810.019 |  | 3.691.213.891 | *PT Anugrah Argon Medica* |
| PT Bina San Prima | 3.532.909.694 |  | 3.011.532.563 | *PT Bina San Prima* |
| PT Worckhardt Pharma Indo | 2.972.244.000 |  | 2.707.790.000 | *PT Worckhardt Pharma Indo* |
| PT Prima Solusi Servisindo | 2.540.036.716 |  | 3.318.555.168 | *PT Prima Solusi Servisindo* |
| PT Philips Indonesia | 2.520.000.000 |  | - | *PT Philips Indonesia* |
| PT Aerofood Indonesia | 2.081.605.791 |  | - | *PT Aerofood Indonesia* |
| PT Wynacom Unitama Sejahtera | 1.963.500.000 |  | - | *PT Wynacom Unitama Sejahtera* |
| PT Berca Niaga Medika | 1.784.755.172 |  | 1.499.009.388 | *PT Berca Niaga Medika* |
| PT Parit Padang Global | 1.563.463.784 |  | 1.580.775.588 | *PT Parit Padang Global* |
| PT Utama Saran Medika | 1.375.269.921 |  | 1.431.460.242 | *PT Utama Saran Medika* |
| PT Mensa Bina Sukses | 1.191.853.262 |  | 1.609.893.876 | *PT Mensa Bina Sukses* |
| PT Merapi Utama Pharma | 1.079.182.315 |  | 917.400.894 | *PT Merapi Utama Pharma* |
| PT Tigasatu Medika Pratama | 1.000.000.000 |  | 1.100.000.000 | *PT Tigasatu Medika Pratama* |
| Millennium Pharmacon International | 952.896.597 |  | - | *Millennium Pharmacon International* |
| PT Kebayoran Farma | 931.038.361 |  | 1.045.870.275 | *PT Kebayoran Farma* |
| PT Beyond Medical Indonesia | 900.000.000 |  | 990.000.000 | *PT Beyond Medical Indonesia* |
| PT Tempo | 808.227.920 |  | - | *PT Tempo* |
| PT Antarmitra Sembada | 800.997.407 |  | 1.210.334.622 | *PT Antarmitra Sembada* |
| PT Sysmex Indonesia | 797.693.917 |  | - | *PT Sysmex Indonesia* |
| PT Karindo Alkestron | 775.471.099 |  | - | *PT Karindo Alkestron* |
| PT Dos Ni Roha | 721.778.457 |  | 773.115.790 | *PT Dos Ni Roha* |
| PT Maxwell Medikalindo | 686.420.465 |  | - | *PT Maxwell Medikalindo* |
| PT Transmedic Indonesia | 635.781.225 |  | - | *PT Transmedic Indonesia* |
| PT Sinar Jernih Sarana | 595.332.623 |  | - | *PT Sinar Jernih Sarana* |
| PT Multidaya Medika | 582.563.540 |  | 599.925.300 | *PT Multidaya Medika* |
| PT Nusantara Bina Diagnostika | 551.603.250 |  | - | *PT Nusantara Bina Diagnostika* |
| PT Prima Alkesindo Nusantara | 538.921.915 |  | - | *PT Prima Alkesindo Nusantara* |
| PT Kallista Prima | 529.339.897 |  | - | *PT Kallista Prima* |
| Lainnya masing-masing dibawah Rp 500.000.000 | 36.740.426.119 |  | 52.603.847.511 | *Others each below*  *Rp 500,000,000* |
|  |  |  |  |  |
| **Jumlah** | **110.499.274.270** |  | **101.039.665.233** | ***Total*** |

|  |  |
| --- | --- |
| 1. Berdasarkan mata uang: | 1. *By currency:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| Rupiah | 110.499.274.270 |  | 101.039.665.233 | *Rupiah* |
| Dollar amerika Serikat |  |  | - | *U.S Dollar* |
|  |  |  |  |  |
| **Jumlah** | **110.499.274.270** |  | **101.039.665.233** | ***Total*** |

|  |  |
| --- | --- |
| 1. **UTANG KONTRAKTOR** | 1. ***CONTRACTOR PAYABLE*** |
|  |  |
| 1. Berdasarkan supplier dan mata uang: | 1. *By supplier and currency:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31, 2020** |  | **31 Desember/**  **December 31, 2019** |  |
|  |  |  |  |  |
| PT Nusa Raya Cipta Tbk | - |  | 60.872.781.790 | *PT Nusa Raya Cipta Tbk* |
| PT Karya Intertek Kencana | 4.662.490.388 |  | 5.874.044.988 | *PT Karya Intertek Kencana* |
| PT Jaya Teknik Indonesia | 4.757.815.748 |  | 4.757.815.748 | *PT Jaya Teknik Indonesia* |
| PT Sandana | 4.430.633.339 |  | 4.430.633.339 | *PT Sandana* |
| PT Cendrawasih Farin | 2.944.981.999 |  | 2.944.981.999 | *PT Cendrawasih Farin* |
| PT Mitra Graha  Selaras(MGS) | 1.592.426.746 |  | 1.592.426.746 | *PT Mitra Graha*  *Selaras(MGS)* |
| PT Solusi Graha Sukses | 1.155.805.750 |  | 1.155.805.750 | *PT Solusi Graha Sukses* |
| PT Aerocom Jenco Indonesia | 884.430.354 |  | 889.067.254 | *PT Aerocom Jenco Indonesia* |
| Toko Homer Interior | 571.286.249 |  | 571.286.249 | *Toko Homer Interior* |
| PT Nata Surya Cemerlang | 483.065.907 |  | 483.065.907 | *PT Nata Surya Cemerlang* |
| PT Kone Indo Elevator | 475.530.000 |  | 475.530.000 | *PT Kone Indo Elevator* |
| PT Karya Amanusa Kathina | 464.978.595 |  | 464.978.595 | *PT Karya Amanusa Kathina* |
| PT Arnan Pratama  Consultants | 317.625.000 |  | 350.625.000 | *PT Arnan Pratama*  *Consultants* |
| Lainnya masing-masing dibawah Rp 300.000.000 | 4.727.424.623 |  | 3.556.640.571 | *Others each below*  *Rp 300.000.000* |
|  |  |  |  |  |
| **Jumlah** | **27.468.494.698** |  | **88.419.683.936** | ***Total*** |

|  |  |
| --- | --- |
| Semua utang kontaktor berdenominasi rupiah. | *All contractor payables were denominated in rupiah.* |

|  |  |
| --- | --- |
| 1. **PERPAJAKAN** | 1. ***TAXATION*** |

|  |  |
| --- | --- |
| 1. Taksiran tagihan pajak penghasilan | 1. *Estimated claim for tax refund* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Tahun pajak 2018 | 1.733.080.113 |  | 1.733.080.113 | *Fiscal year 2018* |
|  |  |  |  |  |
| **Jumlah** | **1.733.080.113** |  | **1.733.080.113** | ***Total*** |

|  |  |
| --- | --- |
| 1. Pajak Dibayar Dimuka | 1. *Prepaid Tax* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Perusahaan |  |  |  | *The Company* |
|  |  |  |  |  |
| PPh 23 | 6.043.281 |  | 6.043.281 | *PPh 23* |
|  |  |  |  |  |
| Entitas Anak |  |  |  | *Subsidiaries:* |
|  |  |  |  |  |
| Pajak Pertambahan Nilai | 35.000.000 |  | 35.000.000 | *Value Added Tax* |
|  |  |  |  |  |
| **Jumlah** | **41.043.281** |  | **41.043.281** | ***Total*** |

|  |  |
| --- | --- |
| 1. **PERPAJAKAN - Lanjutan** | 1. ***TAXATION - Continued*** |

|  |  |
| --- | --- |
| 1. Utang Pajak | 1. *Taxes Payables* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Perusahaan: |  |  |  | *The Company:* |
| Pasal 21 | 1.919.762.325 |  | 2.612.602.492 | *Article 21* |
| Pasal 23 | 45.441.753 |  | 60.730.247 | *Article 23* |
| Pasal 4 2 | 136.794.736 |  | - | *Article 4 2* |
| Pasal 29 | 1.448.192.090 |  | 793.141.470 | *Article 29* |
| Pajak Pertambahan Nilai | 294.757.013 |  | 377.732.478 | *Value Added Tax* |
|  |  |  |  |  |
| Sub jumlah | 3.844.947.917 |  | 3.844.206.687 | *Sub total* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Entitas Anak: |  |  |  | *Subsidiaries :* |
| Pasal 21 | 1.130.237.589 |  | 1.542.623.214 | *Article 21* |
| Pasal 23 | 30.059.615 |  | 85.286.225 | *Article 23* |
| Pasal 4 2 | 30.574.680 |  | 397.321.753 | *Article 4 2* |
| Pajak Pertambahan Nilai | 42.515.793 |  | 201.483.103 | *Value Added Tax* |
| Pajak Bumi dan Bangunan | 561.454.494 |  | - | *Property Tax* |
|  |  |  |  |  |
| Sub jumlah | 1.794.842.171 |  | 2.226.714.295 | *Sub total* |
|  |  |  |  |  |
| **Jumlah** | **5.639.790.088** |  | **6.070.920.982** | ***Total*** |

|  |  |
| --- | --- |
| 1. Manfaat beban pajak | 1. *Tax benefit expense* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| **Pajak kini** |  |  |  | ***Current tax*** |
| Perusahaan | (655.050.621) |  | - | *Entity* |
| Entitas Anak | - |  | - | *Subsidiaries* |
|  |  |  |  |  |
| Jumlah | (655.050.621) |  | - | *Total* |
|  |  |  |  |  |
| **Pajak tangguhan** |  |  |  | ***Deferred tax*** |
| Perusahaan | - |  | 2.521.812.445 | *Entity* |
| Entitas Anak | (746.770.504) |  | 94.003.451 | *Subsidiaries* |
|  |  |  |  |  |
| Jumlah | (746.770.504) |  | 2.615.815.896 | *Total* |
|  |  |  |  |  |
| **Jumlah** | **(1.401.821.125)** |  | **2.615.815.896** | ***Total*** |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **PERPAJAKAN - Lanjutan** | | 1. ***TAXATION - Continued*** | |
|  | |  | |
| 1. Pajak kini | 1. *Current tax* | |

|  |  |
| --- | --- |
| Rekonsiliasi antara rugi konsolidasian sebelum pajak penghasilan menurut laporan laba rugi dan penghasilan komprehensif konsolidasian dengan taksiran penghasilan kena pajak untuk yang berakhir pada tanggal-tanggal 31 Maret 2020 dan 31 Desember 2019 adalah sebagai berikut: | *The reconciliation between consolidated loss before income tax as shown in the consolidated statement of profit or loss and other comprehensive income and estimated taxable income for the year ended March 31. 2020 and December 31. 2019 are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| Rugi sebelum pajak penghasilan menurut laba rugi komprehensif konsolidasian | 5.301.506.496 |  | 6.604.895.280 | *Loss before income tax*  *expense per consolidated*  *statement of profit or loss* |
| Dikurangi rugi sebelumnya pajak penghasilan entitas anak yang dikonsolidasi |  |  | (2.364.561.949) | *Deducted by loss*  *before tax of the consolidated subsidiaries* |
|  |  |  |  |  |
| Rugi sebelum pajak perusahaan | 5.301.506.496 |  | 8.969.457.229 | *Loss before tax of the Company* |
| Beda temporer: |  |  |  | *Temporary differences:* |
| Imbalan pascakerja | 1.610.327.192 |  | 2.438.582.553 | *Post-employment benefits* |
| Penyusutan | (195.308.288) |  | (140.989.398) | *Depreciation* |
| Cadangan piutang tak  tertagih |  |  | - | *Allowance for doubtful*  *account* |
| Provisi atas bonus |  |  | 949.995.722 | *Provision of bonus* |
| Aset sewa pembiayaan |  |  | - | *Asset under finance lease* |
|  |  |  |  |  |
| Jumlah beda temporer | 1.415.018.904 |  | 3.247.588.877 | *Total temporary differences* |
|  |  |  |  |  |
| Beda tetap: |  |  |  | *Permanent differences:* |
| Beban yang tidak  diperkenankan: |  |  |  | *Non deductible expense:* |
| Promosi dan iklan |  |  | 1.798.308.686 | *Promotion and advertising* |
| Pengobatan |  |  |  | *Medical* |
| Personalia |  |  |  | *Personnal* |
| Representasi dan jamuan | 38.663.998 |  | 17.013.311 | *Representation and entertainment* |
| Sumbangan |  |  | 32.280.600 | *Donations* |
| Langganan |  |  | 194.444.646 | *Subscriptions* |
| Denda pajak | 49.240.433 |  | 3.208.696 | *Tax penalty* |
| Sewa |  |  | 84.756.000 | *Rent* |
| Perbaikan kendaraan | 4.977.183 |  | 18.560.980 | *Vehicles maintenance* |
| Telepon |  |  |  | *Telephone* |
| Pelatihan |  |  |  | *Training* |
| Pajak final |  |  |  | *Final tax* |
| Bunga | 39.516.967 |  |  | *Interest* |
| Rumah tangga |  |  |  | *Household* |
| Renovasi |  |  |  | *Renovation* |
| Makan |  |  |  | *Meal* |
| Perizinan |  |  |  | *License and tax* |
| Lain-lain |  |  | 2.035.470.128 | *Other* |
| Pendapatan bunga | (2.141.019.069) |  | (2.342.488.899) | *Interest income* |
| Pendapatan sewa | (454,329,451) |  | (123.761.588) | *Rent income* |
|  |  |  |  |  |
| Jumlah beda tetap | (2.462.949.940) |  | 1.117.792.560 | *Total permanent differences* |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **PERPAJAKAN - Lanjutan** | | 1. ***TAXATION - Continued*** | |
|  | |  | |
| 1. Pajak kini – Lanjutan | 1. *Current tax - Continued* | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| Laba (rugi) kena pajak Perusahaan tahun berjalan | 4,253,575,461 |  | (13.334.838.666) | *Taxable profit (loss) of*  *the Company for the year* |
| Rugi kena pajak Perusahaan tahun sebelumnya |  |  | (8.520.728.793) | *Tax loss of the Company from the*  *previous year* |
| Koreksi DJP |  |  | - | *Tax office correction* |
|  |  |  |  |  |
| Akumulasi laba (rugi) fiskal | 4,253,575,461 |  | **(21.855.567.461)** | *Accumulated fiscal (loss) income* |
| Pembulatan |  |  |  | *Rounding* |
|  |  |  |  |  |
|  |  |  |  |  |
| Tarif pajak berlaku |  |  |  | *Tax rate applicable* |
| 2020 : 30%x (22% x  Rp 4.253.575.461) | 655.050.621 |  | - | *2019 :30%X( 22% x*  *Rp 4.253.575.461)* |
|  |  |  |  |  |
| Jumlah pajak kini | 655.050.621 |  | - | *Total current tax* |
|  |  |  |  |  |
| Pajak penghasilan yang dapat dikreditkan : | - |  |  | *Creditable income tax :* |
| Pajak 23 |  |  | - | *Article 23* |
|  |  |  |  |  |
| **Pasal 29** | 655.050.621 |  | **-** | ***Article 29*** |
|  |  |  |  |  |

|  |  |
| --- | --- |
| Besarnya pajak terutang ditetapkan berdasarkan perhitungan pajak yang dilakukan sendiri oleh wajib pajak *self-assessment*. Kantor pajak dapat melakukan pemeriksaan pajak dalam jangka waktu 5 lima tahun sejak pajak terutang. | *The tax liabilities is determined based on self assessment. The tax office can perform examination of income taxes within 5 five year after the tax becomes due.* |

|  |  |
| --- | --- |
| 1. **PERPAJAKAN – Lanjutan** | 1. ***TAXATION - Continued*** |

|  |  |
| --- | --- |
| 1. Pajak Tangguhan | 1. *Deferred Tax* |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1 Januari 2020/**  ***January 1. 2020*** |  | **Dibebankan Dikreditkan ke Laporan Laba Rugi/**  ***Charged Credited to Statement Profit or Loss*** |  | **Koreksi/**  ***Correction*** |  | **Dikreditkan Dibebankan pada Penghasilan Komprehensif Lain/ *Credited Charged to the Other Comprehensive Income*** |  | **31 Maret 2020/**  ***March 31. 2020*** |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Perusahaan |  |  |  |  |  |  |  |  |  | *The Company* |
| Akumulasi rugi  fiscal | - |  |  |  |  |  |  |  |  | *Accumulated fiscal losses* |
| Imbalan pascakerja | 10.690.582.835 |  | 354.271.982 |  |  |  | (235.037.546) |  | 10.809.817.270 | *Post-employee benefits* |
| Cadangan piutang tak tertagih | 4.256.213.031 |  | - |  |  |  | - |  | 4.256.213.031 | *Allowance for impairment*  *loss receivable* |
| Penyusutan aset tetap | 3.595.208.835 |  | (42.967.823) |  |  |  | - |  | 3.552.241.012 | *Depreciation of fixed assets* |
| Provisi atas bonus | 1.206.807.848 |  | - |  |  |  | - |  | 1.206.807.848 | *Provision of bonus* |
| Aset sewa pembiayaan | - |  | - |  |  |  | - |  | - | *Asset under finance lease* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 19.748.812.549 |  | 311.304.159 |  |  |  | (235.037.546) |  | 19.825.079.161 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| Entitas Anak |  |  |  |  |  |  |  |  |  | *Subsidiaries* |
| Akumulasi rugi  fiscal | 47.659.712.664 |  | - |  |  |  | - |  | 47.659.712.664 | *Accumulated fiscal losses* |
| Imbalan pascakerja | 6.477.043.881 |  | 161.960.402 |  |  |  | - |  | 6.639.004.283 | *Post-employee benefits* |
| Cadangan piutang tak tertagih | 403.611.498 |  | 94.181.115 |  |  |  | - |  | 497.792.644 | *Allowance for impairment*  *loss receivable* |
| Penyusutan aset tetap | (14.360.862.832) |  | (1.079.178.664) |  |  |  | - |  | (15.440.041.496) | *Depreciation of fixed assets* |
| Provisi atas bonus | 511.866.572 |  | - |  |  |  | - |  | 511.866.572 | *Provision of bonus* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 40.691.371.783 |  | (823.037.117) |  |  |  | (571.557.262) |  | 39.868.334.667 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Jumlah** | **60.440.184.332** |  | **(511.732.958)** |  |  |  | **(806.594.808)** |  | **59.693.413.828** | ***Total*** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **1 Januari 2019/**  ***January 1. 2019*** |  | **Dibebankan Dikreditkan ke Laporan Laba Rugi/**  ***Charged Credited to Statement Profit or Loss*** |  | **Koreksi/**  ***Correction*** |  | **Dikreditkan Dibebankan pada Penghasilan Komprehensif Lain/ *Credited Charged to the Other Comprehensive Income*** |  | **31 Maret 2019/**  ***March 31. 2019*** |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Perusahaan |  |  |  |  |  |  |  |  |  | *The Company* |
| Akumulasi rugi  fiscal | 3.824.171.235 |  | (3.333.709.666) |  | - |  | - |  | 490.461.569 | *Accumulated fiscal losses* |
| Imbalan pascakerja | 8.449.844.326 |  | 609.645.638 |  | - |  | (179.366.826) |  | 8.880.123.139 | *Post-employee benefits* |
| Cadangan piutang tak tertagih | 326.357.458 |  | - |  | - |  | - |  | 326.357.458 | *Allowance for impairment*  *loss receivable* |
| Penyusutan aset tetap | 3.683.519.845 |  | (35.247.349) |  | - |  | - |  | 3.648.272.495 | *Depreciation of fixed assets* |
| Provisi atas bonus | 1.206.807.848 |  | 237.498.930 |  | - |  | - |  | 1.444.306.778 | *Provision of bonus* |
| Aset sewa pembiayaan | 149.901.825 |  | - |  | - |  | - |  | 149.901.825 | *Asset under finance lease* |
|  |  |  |  |  |  |  |  |  |  |  |
| Sub jumlah | 17.640.602.537 |  | (2.521.812.447) |  | - |  | (179.366.826) |  | 14.939.423.264 | *Sub total* |
|  |  |  |  |  |  |  |  |  |  |  |
| Entitas Anak |  |  |  |  |  |  |  |  |  | *Subsidiaries* |
| Pajak Tangguhan | 54.683.887.209 |  | (94.003.449) |  | - |  | 3.632.281 |  | 54.593.516.041 | *Deffered Tax* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Jumlah** | **72.324.489.746** |  | **(2.615.815.896)** |  | **-** |  | **(175.734.545)** |  | **69.532.939.305** | ***Total*** |

|  |  |
| --- | --- |
| Manajemen berpendapat bahwa terdapat kemungkinan besar bahwa jumlah laba fiscal pada masa mendatang akan memadai untuk aset pajak tangguhan tersebut. | *Management believes that it is probable that future taxable profit will be availavle against. which results in deferred tax assets. can be utilized.* |

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| --- | --- |
| 1. **PERPAJAKAN - Lanjutan** | 1. ***TAXATION – Continued*** |

|  |  |
| --- | --- |
| 1. Pajak Tangguhan - Lanjutan | 1. *Deferred Tax – Continued* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019** |  | **2018** |  |
|  |  |  |  |  |
| Rugi sebelum pajak penghasilan menurut laba rugi komprehensif konsolidasian | (66.323.056.623) |  | (96.978.233.988) | *Loss before income tax expense per*  *consolidated statement of profit or loss* |
| Dikurangi rugi sebelumnya pajak penghasilan entitas anak yang dikonsolidasi | (56.184.438.224) |  | (88.098.128.492) | *Deducted by loss before tax of the*  *consolidated subsidiaries* |
|  |  |  |  |  |
| Rugi sebelum pajak perusahaan | (10.138.618.399) |  | (8.880.105.496) | *Loss before tax of the Company* |
|  |  |  |  |  |
| Taksiran manfaat pajak pada tarif pajak berlaku | (2.534.654.600) |  | (2.220.026.374) | *Estimated tax benefit at*  *enacted tax rate* |
|  |  |  |  |  |
| Beda tetap: |  |  |  | *Permanent differences:* |
| Beban yang tidak diperkenankan: |  |  |  | *Non deductible expense:* |
| Promosi dan iklan | 1.131.864.962 |  | 1.106.070.452 | *Promotion and advertising* |
| Pengobatan | 1.442.267.447 |  | 1.198.489.212 | *Medical* |
| Personalia | 109.189.541 |  | - | *Personnal* |
| Representasi dan jamuan | 82.633.706 |  | 36.303.840 | *Representation and entertainment* |
| Sumbangan | 58.112.071 |  | 99.832.214 | *Donations* |
| Langganan | 49.592.250 |  | 162.096.641 | *Subscriptions* |
| Denda pajak | 39.479.804 |  | 836.659.183 | *Tax penalty* |
| Sewa | 26.696.194 |  | 81.483.452 | *Rent* |
| Perbaikan kendaraan | 22.081.236 |  | 15.021.369 | *Vehicles maintenance* |
| Telepon | 18.522.906 |  | - | *Telephone* |
| Pelatihan | 17.130.000 |  | 80.750.000 | *Training* |
| Pajak final | 3.400.946 |  | - | *Final tax* |
| Bunga | 2.214.346 |  | - | *Interest* |
| Rumah tangga | 1.837.500 |  | - | *Household* |
| Renovasi | 1.425.000 |  | - | *Renovation* |
| Makan | 372.400 |  | - | *Meal* |
| Perizinan | 99.000 |  | - | *License and tax* |
| Lain-lain | 54.935.457 |  | - | *Others* |
| Pendapatan bunga | (3.128.186.087) |  | (2.183.258.970) | *Interest income* |
| Pendapatan sewa | (380.757.984) |  | (277.688.917) | *Rent income* |
|  |  |  |  |  |
| Jumlah | (447.089.305) |  | 1.155.758.476 | *Total* |
|  |  |  |  |  |
| Beban manfaat pajak perusahaan | 2.981.743.905 |  | 1.064.267.898 | *Tax benefit expenses the Company* |
| Koreksi DJP | 66.616.291 |  | - | *Tax office correction* |
| Beban manfaat pajak entitas anak | (11.867.621.366) |  | 313.386.894 | *Tax benefit expenses subsidiary* |
|  |  |  |  |  |
| **Jumlah beban manfaat pajak** | **(8.819.261.170)** |  | **1.377.654.792** | ***Total tax benefit expenses*** |
|  |  |  |  |  |

|  |  |
| --- | --- |
| 1. **Beban yang masih harus dibayar** | 1. ***ACCRUED EXPENSES*** |

|  |  |
| --- | --- |
| Rincian beban yang masih harus dibayar adalah sebagai berikut: | *Details of accrued expenses are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Jasa dokter | 21.113.421.149 |  | 20.696.212.044 | *Doctor fees* |
| Gaji. upah dan manfaat | 7.371.096.205 |  | 7.652.351.449 | *Salaries. wages and benefits* |
| Utilitas | 6.613.652.508 |  | 6.890.380.007 | *Utilities* |
| Makanan dan minuman | 6.084.043.070 |  | 4.934.206.693 |  |
| Biaya langsung | 5.272.393.911 |  | 6.802.386.915 | *Direct charges* |
| Keamanan dan kebersihan | 4.278.905.612 |  | 6.898.158.198 | *Security and cleaning services* |
| Perbaikan dan pemeliharaan | 3.131.674.893 |  | 3.144.161.327 | *Repair and maintenance* |
| Biaya profesional | 764.205.770 |  | 944.605.138 | *Professional fees* |
| Bunga | 727.259.913 |  | 296.704.354 | *Interest* |
| Lain-lain | 4.122.159.579 |  | 3.757.028.231 | *Others* |
|  |  |  |  |  |
| **Jumlah** | **59.478.812.610** |  | **62.016.194.356** | ***Total*** |

|  |  |
| --- | --- |
| 1. **UTANG BANK JANGKA PANJANG** | 1. ***LONG TERM BANK LOANS*** |

|  |  |
| --- | --- |
| Rincian utang lain-lain adalah sebagai berikut: | *Details of other payables are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Pihak berelasi Catatan 32 |  |  |  | *Related party Note 32* |
| PT Bank Mayapada  Internasional Tbk |  |  |  | *PT Bank Mayapada*  *Internasional Tbk* |
| Fasilitas pinjaman bank | 248.664.153.860 |  | 226.879.793.470 | *Bank loan facility* |
| Bagian jatuh tempo dalam  satu tahun | (98.664.153.860) |  | (50.000.000.000) | *Current portion* |
|  |  |  |  |  |
| **Jumlah** | **150.000.000.000** |  | **176.879.793.470** | ***Total*** |

|  |  |
| --- | --- |
| **Pinjaman bank** | ***Bank loans*** |
|  |  |
| Perusahaan | *The Company* |
|  |  |
| Berdasarkan Akta No. 66 tanggal 21 Agustus 2018 dari Notaris Stephanie Wilamarta. S.H.. Notaris di Jakarta. Perusahaan memperoleh fasilitas kredit sebesar  Rp 60.000.000.000 dari PT Bank Mayapada International Tbk dengan jangka waktu 5 lima tahun yang  berakhir tanggal 24 April 2023 dengan tingkat suku bunga 12% per tahun. Dan fasilitas kredit sebesar  Rp 50.000.000.000 dari PT Bank Mayapada International Tbk dengan jangka waktu 12 bulan yang berakhir tanggal 28 Juni 2020 dengan tingkat suku bunga 10% per tahun. | *Based on Deed No. 66 dated August 21. 2018 of Notary Stephanie Wilamarta. S.H.. Notary in Jakarta. the Company received a loan facility amounting to  Rp 60.000.000.000 from PT Bank Mayapada International Tbk with a term of 5 five years due on  April 24. 2023 with interest rate of 12% per annum. And loan facility amounting to Rp 50.000.000.000 from  PT Bank Mayapada International Tbk with a term of  12 months due on June 28. 2020 with interest rate of  10% per annum.* |
|  |  |
| Agunan | *Collaterals* |
|  |  |
| Fasilitas pinjaman dari PT Bank Mayapada Internasional Tbk dijamin dengan: | *Bank loan from PT Bank Mayapada Internasional Tbk were secured by:* |
|  |  |
| 1. Sebidang tanah dan bangunan di Jl. Baranangsiang 97. Bogor. Jawa Barat. Sebagaimana diuraikan  dalam Sertipikat Hak Guna Bangunan  nomor 574/Baranangsiang. seluas 3.180m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | 1. *A plot of land and building on Jl. Baranangsiang 97. Bogor. West Java. As described in the Building Use Rights Certificate number 574 / Baranangsiang. covering 3.180m2. is registered under the name of PT Bogor Medical Center. which will be reversed under the name of PT Sejahteraraya Anugrahjaya Tbk.* |

|  |  |
| --- | --- |
| 1. **UTANG BANK JANGKA PANJANG - Lanjutan** | 1. ***LONG TERM BANK LOANS - Continued*** |
|  |  |
| **Pinjaman bank - Lanjutan** | ***Bank loan - Continued*** |

|  |  |  |  |
| --- | --- | --- | --- |
|  | |  | |
| Agunan - Lanjutan | | *Collaterals - Continued* | |
|  | |  | |
| 1. Sebidang tanah dan bangunan di Jl. Pajajaran Indah V No 95. Bogor. Jawa Barat. Sebagaimana diuraikan  dalam Sertipikat Hak Guna Bangunan  nomor 575/Baranangsiang. seluas 90m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | | 1. *A plot of land and building on Jl. Pajajaran Indah V  No 95. Bogor. West Java. As described in the Building Use Rights Certificate number 575 / Baranangsiangm covering an area of 90m2. registered under the name of PT Bogor Medical Center. which will be reversed by name on behalf of PT Sejahteraraya Anugrahjaya Tbk.* | |
|  | |  | |
| 1. Sebidang tanah dan bangunan di Jl. Baranangsiang Rt.01/11. Bogor. Jawa Barat. Sebagaimana diuraikan  dalam Sertipikat Hak Guna Bangunan  nomor 675/Baranangsiang. seluas 772m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | | 1. *A plot of land and building on Jl. Baranangsiang  Rt.01/11. Bogor. West Java. As described in the Building Use Rights Certificate number 675 / Baranangsiang. covering an area of 772m2. registered under the name of PT Bogor Medical Center. which will be reversed under the name of PT Sejahteraraya Anugrahjaya Tbk.* | |
|  | |  | |
| 1. Sebidang tanah dan bangunan di Bogor. Jawa Barat. Sebagaimana diuraikan dalam Sertipikat Hak Guna Bangunan nomor 770/Baranangsiang. seluas 665m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | | 1. *A plot of land and building in Bogor. West Java. As described in the Building Use Certificate number 770 / Baranangsiang. covering an area of 665m2. registered under the name of PT Bogor Medical Center. which will be reversed by name on behalf of PT Sejahteraraya Anugrahjaya Tbk.* | |
|  | |  | |
| 1. Sebidang tanah dan bangunan di Bogor. Jawa Barat. Sebagaimana diuraikan dalam Sertipikat Hak Guna Bangunan nomor 796/Baranangsiang. seluas 1.298m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | | 1. *A plot of land and building in Bogor. West Java. As described in the Building Rights Certificate number 796/Baranangsiang. covering an area of 1.298m2. registered under the name of PT Bogor Medical Center. which will be reversed in the name of PT Sejahteraraya Anugrahjaya Tbk.* | |
|  | |  | |
| 1. Sebidang tanah dan bangunan di Bogor. Jawa Barat. Sebagaimana diuraikan dalam Sertipikat Hak Guna Bangunan nomor 844/Baranangsiang. seluas 1.323m2. terdaftar atas nama PT Bogor Medical Center. yang akan dibalik nama ke atas nama PT Sejahteraraya Anugrahjaya Tbk. | | 1. *A plot of land and building in Bogor. West Java. As described in the Building Rights Certificate number 844 / Baranangsiang. covering an area of 1.323m2. registered under the name of PT Bogor Medical Center. which will be reversed by name on behalf of PT Sejahteraraya Anugrahjaya Tbk.* | |
|  | |  | |
| 1. Alat-alat mesin kesehatan Katerisasi Jantung (Cathlab) | | 1. *Health machine tools for heart catheterization (Cathlab)* | |
|  | |  | |
| 1. Alat Kesehatan Endoskopi | | 1. *Endoscopic Medical Devices* | |

|  |  |
| --- | --- |
| SIS | *SIS* |
|  |  |
| Berdasarkan Akta Surat Utang No. 36. Akta Jaminan  No. 37 dan Akta Pernyataan dan Jaminan No. 38 yang masing-masing dibuat pada tanggal 30 Januari 2019 dihadapan Notaris Muliani Santoso. SH.. Notaris di Jakarta. Perusahaan memperoleh fasilitas Pinjaman Tetap Angsuran (PTA) Line masing-masing memiliki *plafond* maksimal sebesar Rp 150.000.000.000 dari PT Bank Mayapada International. Tbk yang ditujukan untuk tambahan modal kerja. Fasilitas berlaku selama  120 (seratus dua puluh) bulan dan memiliki *grace period* selama 24 bulan dimana Perusahaan hanya berkewajiban membayar bunga pinjaman saja fasilitas ini dikenakan bunga sebesar 11% per tahun dan fasilitas ini dijaminkan dengan tanah yang berlokasi di Kabupaten Bogor. Kecamatan Babakan Madang. Desa Citaringgul seluas 20.000 m2. dengan nomor SHGB No 1887 atas nama  PT Fajar Kharisma Nusantara. | *Based on Deed of Debt Securities No. 36. Deed of Guarantee No. 37 and Deed of Statement and Guarante No. 38 on January 30. 2019. Respectively. made by Muliani Santoso. SH.. Notary in Jakarta. the Company obtained an Fixed Annual Term Loan (FATL) Line Facility amounting to Rp150.000.000.000. from PT Bank Mayapada International. Tbk for working capital financing. This facility is valid for 120 (one hundred twenty) months and has a grace period of 24 months where the company is only obliged to pay interest on the loan only this facility requires an interest of 11% per year and this facility is collateralized by land provided in Bogor Regency. Babakan Madang District. Desa Citaringgul covering an area of 20.000 m2. with  SHGB No.1887 on behalf of PT Fajar Kharisma Nusantara.* |

|  |  |
| --- | --- |
| 1. **UTANG LAIN-LAIN** | ***20. OTHER PAYABLES*** |

|  |  |
| --- | --- |
| Rincian utang lain-lain adalah sebagai berikut: | *Details of other payables are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| PT Philips Indonesia Commercial | 1.524.564.029 |  | 1.524.564.029 | *PT Philips Indonesia Commercial* |
| Bagian yang jatuh tempo dalamwaktu satu tahun | (1.524.564.029) |  | (1.524.564.029) | *Current maturity in one year* |
|  |  |  |  |  |
| **Bagian jangka panjang** | **-** |  | **-** | ***Long term portions*** |

|  |  |
| --- | --- |
| Berdasarkan Perjanjian Jual dan Beli  No. 268/Leg/C/X/2012 tanggal 22 Oktober 2012.  NKM membeli peralatan medis dari  PT Philips Indonesia Commercial dengan total  harga USD 6.123.125 yang diangsur 48 bulan  sampai dengan 22 Nopember 2016 dengan  angsuran setiap bulannya USD 115.992. Tingkat  suku bunga efektif 5.38% per tahun. | *Based on Sale and Purchase Agreement  No. 268/Leg/C/X/2012 dated October 22. 2012.  NKM purchased medical equipments from  PT Philips Indonesia Commercial amounting to  USD 6.123.125 with 48 months repayment until  November 22. 2016 and with monthly repayment  USD 115.992. Effective interest rate is 5.38% per  annum.* |
|  |  |
| Pada tanggal 25 Maret 2016. NKM dan PT Philips Indonesia Commercial mengadakan perubahan terhadap Perjanjian Jual Beli dengan Angsuran dan Penyerahan Fidusia dimana terdapat perubahan jangka waktu pembayaran akan berlangsung selama 55 bulan terhitung sejak 5 April 2013 dan sisa harga yang dikenakan menjadi Rp 28.921.088.841. | *On March 25. 2016. NKM and PT Philips Indonesia  Commercial entered into an amendment of the sale  and purchase agreement with installment payment  and provision of fiducia. regarding changes the  period of payment shall be for 55 months as of  April 5. 2013 and the remaining price become  Rp 28.921.088.841.* |

|  |  |
| --- | --- |
| **21. LIABILITAS IMBALAN PASCA KERJA** | ***21. POST EMPLOYMENT BENEFITS LIABILITIES*** |

|  |  |
| --- | --- |
| Grup membukukan liabilitas imbalan pascakerja imbalan pasti untuk karyawan sesuai dengan Undang-Undang No. 13/2003 tentang ketenagakerjaan. Jumlah karyawan yang berhak atas imbalan pascakerja masing-masing pada tanggal 31 Desember 2019 dan 2018 adalah masing-masing sebanyak 2.119 dan 2.044 karyawan. | *The Group made a provision of defined post employment benefits for employees in accordance with Labor Law  No. 13/2003. There were 2.119 and 2.044employees who were entitled to the benefits as of December 31. 2019 and 2018.* |
|  |  |
| Liabilitas imbalan pascakerja di laporan posisi keuangan konsolidasian pada tanggal 31 Maret 2020 dan 31 Desember 2019 masing masin sebesar Rp 70.455.969.355 dan Rp 68.670.506.868. | *Post-employment benefits liabilities in the consolidated statement of financial position as of March 31. 2020 and December 31. 2019 amounted to Rp 70.455.969.355 and  Rp 68.670.506.868. respectively.* |
|  |  |
| Beban imbalan pascakerja yang diakui di laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai berikut: | *Post-employment benefits expenses recognized in the consolidated statement of profit or loss and other comprehensive income are as follows:* |
|  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Diakui pada laba/rugi |  |  |  | *Recognize on profit/loss* |
|  |  |  |  |  |
| Biaya jasa kini | 2.346.510.839 |  | 15.413.518.027 | *Current service cost* |
| Kurtailment | - |  | 1.536.494.559 | *Curtailment* |
| Biaya bunga | - |  | 4.836.499.675 | *Interest* |
|  |  |  |  |  |
| **Jumlah** | **2.346.510.839** |  | **21.786.512.261** | ***Total*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Diakui pada penghasilan |  |  |  | *Recognize on other* |
|  |  |  |  |  |
| Komprehensif lain |  |  |  | *Comprehensive income* |
| Keuntungan aktuaria yang diakui | 805.507.691 |  | (12.905.516.928) | *Recognize actuarial gain* |

|  |  |
| --- | --- |
| **21. LIABILITAS IMBALAN PASCA KERJA - Lanjutan** | ***21. POST EMPLOYMENT BENEFITS LIABILITIES - Continued*** |

|  |  |
| --- | --- |
| Rekonsiliasi nilai kini kewajiban imbalan pasti : | *Reconciliation on present value of defined benefit obligation:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Nilai kini kewajiban awal tahun | 68.670.506.868 |  | 63.461.098.798 | *Present value of obligation at*  *beginning of year* |
| Biaya jasa kini | 2.346.510.839 |  | 15.413.518.027 | *Current service cost* |
| Biaya bunga | - |  | 4.836.499.675 | *Interest cost* |
| Kurtailment | - |  | 1.536.494.559 | *Curtailment* |
| Pembayaran imbalan kerja | (796.085.898) |  | (3.671.587.264) | *Employee benefits paid* |
| Keuntungan aktuaria | 235.037.546 |  | (12.905.516.927) | *Actuarial gain* |
|  |  |  |  |  |
| **Nilai kini kewajiban akhir tahun** | **70.455.969.355** |  | **68.670.506.868** | ***Present value of obligation***  ***at ending of year*** |

|  |  |
| --- | --- |
| Mutasi liabilitas imbalan pascakerja yang diakui adalah sebagai berikut: | *The movements in the employee benefits liability are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Saldo awal | 68.670.506.868 |  | 63.461.098.798 | *Beginning balance* |
| Beban tahun berjalan | 2.346.510.839 |  | 21.786.512.261 | *Provision during the year* |
| Pembayaran imbalan kerja | (796.085.898) |  | (3.671.587.264) | *Employee benefits paid gain of* |
| Keuntungan aktuarial diakui pada  penghasilan komprehensif lain | 235.037.546 |  | (12.905.516.927) | *Actuarial recognized on other*  *comprehensive income* |
|  |  |  |  |  |
| **Saldo Akhir Liabilitas** | **70.455.969.356** |  | **68.670.506.868** | ***Ending Balance of Liability*** |

|  |  |
| --- | --- |
| Jumlah nilai kini imbalan pasti untuk tahun berjalan dan empat tahun sebelumnya adalah sebagai berikut: | *Present value of defined benefit obligation for the current year and the previous four annual years are as follows:* |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2019** |  | **2018** |  | **2017** |  | **2016** |  | **2015** |  |  |
| Nilai kini imbalan pasti | 68.670.506.868 |  | 63.461.098.798 |  | 53.125.975.343 |  | 40.779.756.075 |  | 28.452.428.237 |  | *Present value of defined benefit obligation* |

|  |  |
| --- | --- |
| Perhitungan imbalan pascakerja pada tanggal  31 Desember 2019 dihitung oleh PT Jasa Aktuaria Praptasentosa Gunajasa. aktuaris independen. Asumsi utama yang digunakan dalam menentukan penilaian aktuaris sebagai berikut: | *The cost of providing post-employment benefits as of December 31. 2019 is calculated by an independent actuary. PT Jasa Aktuaria Praptasentosa Gunajasa. The actuarial valuations were carried out using the following key assumptions:* |

|  |  |  |
| --- | --- | --- |
| Tingkat diskonto tahunan | 8% | *Annual discount rate* |
| Kenaikan gaji rata-rata per tahun | 10% per tahun/*per annum* | *Salary increment rate*  *per annum* |
| Usia pensiun normal | 55 tahun/years | *Normal retirement age* |
| Tabel Mortalita | TMI tahun/in 2011 | *Mortality table* |
| Tingkat pengunduran diri | 6% untuk usia 20 - 29 tahun dan  menurun secara bertahap sampai  dengan 1% pada usia 50 - 54 tahun serta asumsi tidak ada pengunduran  diri dari peserta berusia diatas 54 tahun/ 6% at age 20 - 29  and reducing linerly up to 1%  at age 50 - 54 and assuming no vountary  resignation occur beyond age 54 | *Resignation rate* |
|  |  |  |

|  |  |
| --- | --- |
| **21. LIABILITAS IMBALAN PASCA KERJA - Lanjutan** | ***21. POST EMPLOYMENT BENEFITS LIABILITIES - Continued*** |

|  |  |
| --- | --- |
| Analisa sensitivitas untuk asumsi-asumsi yang signifikan pada tanggal 31 Desember 2019 adalah sebagai berikut: | *The sensitivity analysis for significant assumptions as of December 31. 2019 are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Kenaikan tingkat bunga diskonto/ Increase in discount rate 1%** |  | **Penurunan tingkat bunga diskonto/ Decrease in discount rate**  **1%** |  |
| Dampak terhadap liabilitas  imbalan pasti | 5.771.410.950 |  | 6.871.308.564 | *Effect on defined benefit*  *obligation* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Kenaikan tingkat kenaikan gaji/ *Increase in salary increment rate 1%*** |  | **Penurunan tingkat kenaikan gaji/  *Decrease in salary increament rate 1%*** |  |
| Dampak terhadap liabilitas  imbalan pasti | 6.759.809.612 |  | 5.795.604.234 | *Effect on defined benefit*  *obligation* |

|  |  |
| --- | --- |
| 1. **MODAL SAHAM** | 1. ***CAPITAL STOCK*** |
|  |  |
| Pada tanggal 31 Maret 2020 dan 31 Desember 2019 rincian dan komposisi pemegang saham adalah sebagai berikut: | *As at March 31. 2020 and December 31. 2019 details and composition of shareholders are as follows:* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Pemegang Saham** |  | **Jumlah Saham Ditempatkan dan Disetor Penuh/**  ***Shared Issued and Fully Paid*** |  | **Persentase Kepemilikan/ *Percentage of Ownership*** |  | **Jumlah/**  ***Total***  ***Rp*** |  | ***Shareholders*** |
|  |  |  |  |  |  |  |  |  |
| PT Surya Cipta Inti  Cemerlang |  | 7.199.214.743 |  | 59.99% |  | 719.921.474.300 |  | *PT Surya Cipta Inti*  *Cemerlang* |
| BNYM SA/NV AS Cust of Minot Light APAC Ltd |  | 1.155.288.461 |  | 9.63% |  | 115.528.846.100 |  | *BNYM SA/NV AS Cust of*  *Minot Light APAC Ltd* |
| High Pro Investment Limited |  | 2.179.993.002 |  | 18.17% |  | 217.999.300.200 |  | *High Pro Investment*  *Limited* |
| Masyarakat masing - masing dibawah 5% |  | 1.466.209.239 |  | 12.21% |  | 146.620.923.900 |  | *Public (each below*  *than 5%)* |
|  |  |  |  |  |  |  |  |  |
| **Jumlah** |  | **12.000.705.445** |  | **100%** |  | **1.200.070.544.500** |  | ***Total*** |

|  |  |
| --- | --- |
| Berdasarkan Akta No. 59 tanggal 11 Desember 2012 dari Buntario Tigris. S.H.. S.E.. M.H.. Notaris di Jakarta. para pemegang saham setuju untuk meningkatkan modal dasar Perusahaan dari 10.000.000.000 saham menjadi 20.000.000.000 saham. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU64312.AH.01.12 tahun 2012 tanggal 14 Desember 2012 serta telah diumumkan dalam Berita Negara Republik Indonesia No. 46 tanggal 7 Juli 2013. Tambahan No. 71167. | *Based on Deed No. 59 dated December 11. 2012 of Buntario Tigris. S.H.. S.E.. M.H.. Notary in Jakarta. the shareholder agreed to increase the authorized share capital from 10.000.000.000 shares to 20.000.000.000 shares. This amendment was approved by the Minister of Law and Human Rights of the Republic of Indonesia on his Decision Letter No. AHU64312.AH.01.12 year 2012 dated December 14. 2012 and was published in the State Gazette of Republic of Indonesia No. 46 Supplement No. 71167 dated July 7. 2013.* |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **MODAL SAHAM - Lanjutan** | | 1. ***CAPITAL STOCK - Continued*** | |
|  | |  | |
| Berdasarkan Akta No. 62 tanggal 11 September 2013 dari Buntario Tigris. S.H.. S.E.. M.H.. Notaris di Jakarta. para pemegang saham setuju untuk modal ditempatkan dan disetor Perusahaan dari 5.535.250.000 saham menjadi 8.030.483.593 saham sehubungan dengan pelaksanaan PUT I. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-0088401.AH.01.09 tahun 2013 tanggal 20 Desember 2012. | | *Based on Deed No. 62 dated September 11. 2013 of Buntario Tigris. S.H.. S.E.. M.H.. Notary in Jakarta. the shareholder agreed to increase the issued and paid up share capital from 5.535.250.000 shares to 8.030.483.593 shares in relation with PUT I. This amendment was approved by the Minister of Law and Human Rights of the Republic of Indonesia on his Decision Letter No. AHU-0088401.AH.01.09 year 2013 dated December 20. 2012.* | |
|  | |  | |
| Berdasarkan Akta No. 2.275 tanggal 30 Desember 2016 dari R. F. Limpele. S.H.. Notaris di Jakarta. para pemegang saham setuju untuk modal ditempatkan dan disetor Perusahaan dari 8.030.483.593 saham menjadi 10.917.783.981 saham sehubungan dengan PUT II. Akta perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat Keputusan No. AHU-AH.01.03-0018020 tahun 2017 tanggal 17 Januari 2017. | | *Based on Deed No. 2.275 dated December 30. 2016 of R. F. Limpele. S.H.. Notary in Jakarta. the shareholder agreed to increase the issued and paid up share capital from 8.030.483.593 shares to 10.917.783.981 shares in relation with PUT II. This amandement was approved by the Minister of Law and Human Rights of the Republic of Indonesia on his Decision Letter No. AHU-AH.01.03-0018020 year 2017 dated January 17. 2017.* | |

|  |  |
| --- | --- |
| Berdasarkan Akta Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa RUPSLB No. 160 tanggal 31 Mei 2018. Perusahaan melakukan perubahan modal dan susunan pemegang saham dari Notaris Buntario Tigris. S.H.. S.E.. M.H.. Notaris di Jakarta. Perubahan ini telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.10-0006357  tanggal 31 Mei 2018. | *Based on notarial deed of Extraordinary General Meeting. No. 160 dated May 31. 2018. the Company changes number of capital stock and the Company’s shareholder’s composition of Notary Buntario Tigris. S.H.. S.E.. M.H.. in Jakarta. This changes was approved by Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter  No. AHU-AH.01.10-0006357 dated May 31. 2018.* |
|  |  |
| Perubahan tersebut dilakukan karena adanya penggabungan usaha antara SRAJ dan BMC. di mana BMC akan menggabungkan diri ke SRAJ. Sehingga perubahan modal yang disetor berubah dari  Rp 1.091.778.398.100 menjadi Rp 1.200.070.544.500. | *These changes due to merger between SRAJ and BMC. which is BMC would be merged to SRAJ. Therefore additional of number of capital stock change from  Rp 1.091.778.398.100 to Rp 1.200.070.544.500.* |

|  |  |
| --- | --- |
| 1. **TAMBAHAN MODAL DISETOR - BERSIH** | 1. ***ADDITIONAL PAID-IN CAPITAL - NET*** |
|  |  |
| Akun ini merupakan agio saham dan biaya emisi saham berasal dari Penawaran Umum Saham Perdana. Penawaran Umum Terbatas dan Penggabungan Usaha dengan perincian sebagai berikut: | *This account represents additional paid-in capital and share issuance costs derived from the Initial Public Offering. Right Issue and Merger as follows:* |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 1. **TAMBAHAN MODAL DISETOR – BERSIH - Lanjutan** | | | 1. ***ADDITIONAL PAID-IN CAPITAL – NET - Continued*** | | | |
|  | | |  | | | |
|  | | **31 Maret/**  **March 31**. **2020** |  | | **31 Desember/**  **December 31. 2019** |  |
| Hasil Penawaran Umum Saham Perdana dan Penawaran Umum Terbatas  Agio saham | |  |  | |  | *Initial public offering and Right issues*  *Addtional paid in capital* |
| Tahun 2011 | | 15.000.000.000 |  | | 15.000.000.000 | *Year 2011* |
| Tahun 2013 | | 399.237.374.880 |  | | 399.237.374.880 | *Year 2013* |
| Tahun 2016 | | 519.714.069.660 |  | | 519.714.069.660 | *Year 2016* |
| Jumlah agio saham | | 933.951.444.540 |  | | 933.951.444.540 | *Total additional paid in capital* |
| Biaya emisi | |  |  | |  | *Share issuance costs* |
| Tahun 2011 | | 2.022.550.000 |  | | 2.022.550.000 | *Year 2011* |
| Tahun 2013 | | 1.497.945.862 |  | | 1.497.945.862 | *Year 2013* |
| Tahun 2016 | | 2.705.814.585 |  | | 2.705.814.585 | *Year 2016* |
| Jumlah biaya emisi | | 6.226.310.447 |  | | 6.226.310.447 | *Total share issuance costs* |
| Sub-jumlah | | 927.725.134.093 |  | | 927.725.134.093 | *Sub-total* |
| Penggabungan usaha Agio saham  Tahun 2018 | | 197.091.722.360 |  | | 197.091.722.360 | *Merger Additional paid in capital*  *Year 2018* |
| Sub-jumlah | | 197.091.722.360 |  | | 197.091.722.360 | *Sub-total* |
| **Jumlah** | | **1.124.816.856.453** |  | | **1.124.816.856.453** | ***Total*** |

|  |  |  |  |
| --- | --- | --- | --- |
| 1. **CADANGAN UMUM** | | 1. ***APPROPRIATED RETAINED EARNINGS*** | |
|  | |  | |
| Berdasarkan Undang-Undang No. 40 tahun 2007 tentang Perusahaan Terbatas. Perusahaan di Indonesia diharuskan untuk membentuk cadangan umum sekurang-kurangnya sebesar 20% dari jumlah modal yang ditempatkan dan disetor penuh. Undang-Undang tersebut tidak mengatur jangka waktu untuk pembentukan cadangan umum tersebut. | | *Based on the Law No. 40 year 2007. concerning the Limited Liability Company. each of Indonesian Companies is required to provide a general reserve of at least 20% of its issued and fully paid-up capital. There is no set period of time over which this amount should be provided.* | |
|  | |  | |
| **2019** | | ***2019*** | |
|  | |  | |
| Sesuai dengan Rapat Umum Pemegang Saham Tahunan RUPST sebagaimana dituangkan dalam Akta No. 2.539 tanggal 27 Juli 2019 dari Notaris Recky Francky Limpele. S.H.. Notaris di Jakarta. RUPST telah memutuskan untuk tidak membagikan dividen. | | *In accordance with the Annual General Stockholders’ Meeting AGSM as stated in the Deed No. 2.539 dated July 27. 2019 of Notary Recky Francky Limpele. S.H.. Notary in Jakarta. the stockholders have approved not to distribute dividends.* | |
|  | |  | |

|  |  |
| --- | --- |
| 1. **KEPENTINGAN NON-PENGENDALI** | 1. ***NON-CONTROLLING INTEREST*** |
|  |  |
| Akun ini merupakan bagian kepentingan non-pengendali atas aset bersih dan rugi bersih entitas anak dengan rincian sebagai berikut: | *This account represents the share of non- controlling interest in the net assets and net loss of the subsidiaries with details as follows:* |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Saldo 1 Januari 2020/ *Balance as of January 1. 2020*** |  | **Bagian atas laba rugi neto/  *Share in net profit loss*** |  | **Penghasilan komprehensif lain/**  ***Other comprehensive income*** |  | **Tambahan modal disetor/ *Additional paid in capital*** |  | **Saldo 31 Maret 2020/**  ***Balance as of March 31. 2020*** |  |
|  |  |  |  |  |  |  |  |  |  |  |
| NKM | 660.505.373 |  | (5.160.139) |  | (1.087.094) |  | *-* |  | 654.258.140 | *NKM* |
| FKM | 417.729.008 |  | 11.217 |  | - |  | *-* |  | 417.740.225 | *FKM* |
| SIS | 6.131.454 |  | (2.027.641) |  | - |  | *-* |  | 4.103.813 | *SIS* |
| SAS | 9.968.655 |  | (7.559) |  | - |  | *-* |  | 9.961.096 | *SAS* |
| KKS | 6.104.454 |  | 32 |  | - |  | *-* |  | 6.104.486 | *KKS* |
| AIK | 3.771.906 |  | (927.356) |  | - |  | *-* |  | 2.844.550 | *AIK* |
| NSK | (199.382.087) |  | (30.133) |  | - |  | *-* |  | (199.412.220) | *NSK* |
| MSP | 8.204.146 |  | 11.222 |  | - |  | *-* |  | 8.215.368 | *MSP* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Jumlah** | **913.032.909** |  | **(8.130.376)** |  | **(1.087.117)** |  | ***-*** |  | **903.815.439** | ***Total*** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Saldo 1 Januari 2019/ *Balance as of January 1. 2019*** |  | **Bagian atas laba rugi neto/  *Share in net profit loss*** |  | **Penghasilan komprehensif lain/**  ***Other comprehensive income*** |  | **Tambahan modal disetor/ *Additional paid in capital*** |  | **Saldo 31 Desember 2019/**  ***Balance as of December 31. 2019*** |  |
|  |  |  |  |  |  |  |  |  |  |  |
| NKM | 730.933.818 |  | (83.473.844) |  | 13.045.399 |  | *-* |  | 660.505.373 | *NKM* |
| FKM | 428.676.351 |  | (10.947.343) |  | *-* |  | *-* |  | 417.729.008 | *FKM* |
| SIS | 9.487.705 |  | (3.356.251) |  | - |  | *-* |  | 6.131.454 | *SIS* |
| SAS | 10.018.677 |  | (50.022) |  | *-* |  | *-* |  | 9.968.655 | *SAS* |
| KKS | 6.109.885 |  | (5.431) |  | *-* |  | *-* |  | 6.104.454 | *KKS* |
| AIK | 8.690.325 |  | (4.918.419) |  | *-* |  | *-* |  | 3.771.906 | *AIK* |
| NSK | (199.056.035) |  | (326.052) |  | *-* |  | *-* |  | (199.382.087) | *NSK* |
| MSP | 9.450.000 |  | (1.245.854) |  | *-* |  | *-* |  | 8.204.146 | *MSP* |
|  |  |  |  |  |  |  |  |  |  |  |
| **Jumlah** | **1.004.310.726** |  | **(104.323.216)** |  | **13.045.399** |  | ***-*** |  | **913.032.909** | ***Total*** |

|  |  |
| --- | --- |
| 1. **PENDAPATAN** | 1. ***REVENUE*** |
|  |  |
| Pendapatan terdiri dari: | *Revenue consist of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| Rawat inap | 145.594.282.055 |  | 83.361.493.011 | *Inpatient* |
| Obat-obatan | 62.922.769.456 |  | 88.227.051.440 | *Medicines* |
| Poliklinik | 36.420.728.970 |  | 47.624.289.697 | *Polyclinic* |
| Laboratorium | 25.823.685.954 |  | 2.798.939.777 | *Laboratory* |
| Radiologi | 13.519.368.430 |  | 25.154.204.350 | *Radiology* |
| Hemodialisa | 5.507.210.687 |  | 3.437.300.699 | *Hemodialysis* |
| Pemeriksaan medis | 3.989.981.937 |  | 4.367.624.228 | *Medical check-up* |
| Diskon pasien | (11.654.938.958) |  | (5.829.639.490) | *Discount patients* |
|  |  |  |  |  |
| **Jumlah pendapatan** | **282.123.088.531** |  | **259.141.263.712** | ***Total revenue*** |
|  |  |  |  |  |
| Pihak berelasi (Catatan 32) | - |  | - | *Related parties (Note 32)* |
| Pihak ketiga | 282.123.088.531 |  | 259.141.263.712 | *Third parties* |
|  |  |  |  |  |
| **Jumlah pendapatan** | **282.123.088.531** |  | **259.141.263.712** | ***Total revenue*** |

|  |  |
| --- | --- |
| Pada tanggal berakhir 31 Maret 2020 dan 2019. tidak terdapat transaksi penjualan terhadap pelanggan yang melebihi 10%. | *For period ended March 31. 2020 and 2019. there were no sales transactions to customers that exceed 10%.* |

|  |  |
| --- | --- |
| 1. **BEBAN LANGSUNG** | 1. ***DIRECT COST*** |
|  |  |
| Akun ini terdiri dari: | *This account consists of:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| Jasa dokter | 73.108.365.846 |  | 67.384.218.935 | *Doctor services* |
| Obat-obatan | 37.622.468.809 |  | 42.204.989.328 | *Medicines* |
| Beban pasien rawat inap | 18.444.333.219 |  | 16.736.076.429 | *Inpatient expenses* |
| Gaji dan tunjangan | 18.008.057.472 |  | 21.428.678.009 | *Salary and allowance* |
| Poliklinik | 17.554.476.414 |  | 10.241.377.931 | *Polyclinic* |
| Penyusutan (Catatan 11) | 16.793.237.095 |  | 13.962.741.888 | *Depreciation (Note 11)* |
| Laboratorium | 10.922.161.206 |  | 7.119.141.492 | *Laboratory* |
| Hemodialisa | 1.772.633.955 |  | 880.710.731 | *Hemodialysis* |
| Radiologi | 1.186.237.441 |  | 701.858.085 | *Radiology* |
|  |  |  |  |  |
| **Jumlah beban langsung** | **195.411.971.457** |  | **180.659.792.826** | ***Total direct costs*** |

|  |  |
| --- | --- |
| Pada tanggal berakhir 31 Maret 2020 dan 2019. tidak terdapat transaksi beban langsung terhadap pemasok yang melebihi 10%. | *For period ended March 31. 2020 and 2019. there were no direct cost transactions to suppliers that exceed 10%.* |

|  |  |
| --- | --- |
| 1. **BEBAN PENJUALAN** | 1. ***SELLING EXPENSES*** |
|  |  |
| Beban penjualan terutama terdiri dari beban iklan dan promosi. | *Selling expenses primarly consist of advertising and promotion.* |

|  |  |
| --- | --- |
| 1. **BEBAN UMUM DAN ADMINISTRASI** | 1. ***GENERAL AND ADMINISTRATION EXPENSES*** |
|  |  |
| Rincian beban usaha adalah sebagai berikut: | *Details of operating expenses are as follows:* |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** | |  |
|  |  |  |  | |  |
| Gaji dan tunjangan | 42.301.291.255 |  | 32.296.904.063 | | *Salary and allowance* |
| Keamanan dan kebersihan | 7.713.657.210 |  | 6.987.580.142 | | *Security and cleaning services* |
| Listrik dan air | 6.457.238.375 |  | 4.523.029.788 | | *Utilities* |
| Penyusutan (Catatan 11) | 9.637.824.794 |  | 3.787.544.551 | | *Depreciation (Note 11)* |
| Perbaikan dan pemeliharaan | 4.727.078.536 |  | 4.445.229.212 | | *Repair and maintenances* |
| Pengobatan | 4.116.470.198 |  | 683.689.480 | | *Medical* |
| Imbalan kerja (Catatan 21) | 2.346.510.839 |  | 4.042.099.886 | | *Employee benefits (Note 21)* |
| Jamsostek | 1.805.505.671 |  | 3.059.616.907 | | *Jamsostek* |
| Konsumsi | 1.461.213.938 |  | 1.168.279.096 | | *Meal* |
| Beban bank | 846.274.156 |  | 1.463.381.803 | | *Bank expense* |
| Perijinan dan pajak | 792.005.498 |  | 88.685.282 | | *License and tax* |
| Pelatihan | 775.450.485 |  | 122.128.300 | | *Training* |
| Asuransi | 721.537.685 |  | 885.009.015 | | *Insurance* |
| Transportasi | 547.219.863 |  | 429.769.429 | | *Transportation* |
| Amortisasi (Catatan 13) | 507.795.333 |  | 38.579.710 | | *Amortization (Note 13)* |
| Komunikasi | 460.082.354 |  | 427.040.461 | | *Communication* |
| Keperluan kantor | 415.277.455 |  | 580.210.250 | | *Office supplies* |
| Jasa professional | 385.012.001 |  | 1.003.144.666 | | *Professional services* |
| Percetakan | 184.089.888 |  | 761.713.051 | | *Printing* |
| Pensiun | 150.142.754 |  | - | | *Pension* |
| Postage | 122.713.628 |  | - | | *Postage* |
| Sewa | 43.749.999 |  | 283.469.333 | | *Rent* |
| Biaya langganan | - |  | 375.421.946 | | *Subcription* |
| Pajak Bumi dan Bangunan | - |  | 757.749.476 | | *Land and Building Tax* |
| Lain-lain | 5.121.200.667 |  | 1.401.378.161 | | *Others* |
|  |  |  |  | |  |
| **Jumlah Beban Umum dan**  **Administrasi** | **91.639.342.583** |  | **69.611.654.010** | | ***Total General and Administration***  ***Expenses*** |
|  |  |  |  | |  |
| 1. **RUGI PER SAHAM DASAR** | | | | 1. ***BASIC LOSS PER SHARE*** | |
|  | | | |  | |
| Rugi per saham dasar dihitung dengan membagi laba bersih pemegang saham dengan rata-rata tertimbang saham biasa yang beredar pada tahun yang bersangkutan. | | | | *Basic loss per shares are computed by dividing the net profit attributable to shareholders by the weighted average number of common shares outstanding during the year.* | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |
|  |  |  |  |  |
| Rugi bersih tahun berjalan yang diatribusikan kepada pemilik perusahaan | **(9.420.691.503)** |  | **4.006.403.562** | *Total net loss attributable to owners*  *of the company* |
| Jumlah rata-rata tertimbang saham yang beredar | 12.000.705.445 |  | 12.000.705.445 | *Total of weighted average of the*  *company* |
|  |  |  |  |  |
| **Rugi per saham dasar** | **(0,79)** |  | **0.33** | ***Basic loss per shares*** |

|  |  |  |
| --- | --- | --- |
| 1. **PERJANJIAN-PERJANJIAN PENTING** | 1. ***SIGNIFICANTS AGREEMENTS*** | |
|  |  | |
| Perusahaan | *Company* | |
|  |  | |
| Pada tanggal 16 Oktober 2019. berdasarkan  perjanjian No. 002/PKS/PT-SRAJ/XI/2019. Perusahaan mengadakan perjanjian kerjasama dengan PT Tawada Healthcare dalam hal pembelian alat kesehatan endoscopy dengan harga Rp 2.541.023.465 sudah termasuk PPN. | *On October 16. 2019. based agreement  No. 002 / PKS / PT-SRAJ / XI / 2019. the Company entered into a cooperation agreement with PT Tawada Healthcare in the case of purchasing endoscopy medical devices at a price of Rp 2.541.023.465 including VAT.* |
|  |  |
| Pada tanggal 27 September 2019. berdasarkan  perjanjian No. MSA/ER/2019/01/50093 - RE1. Perusahaan mengadakan perjanjian kerjasama dengan PT GE Operations Indonesia dalam hal pemeliharaan dan jasa untuk 1.5 HDXT Echospeed/Explore Lift dan AW VS7*.* Perjanjian ini berlaku untuk jangka waktu lima tahun yang berakhir pada tanggal 26 September 2024. | *On September 27. 2019. based on agreement  No. MSA/ER/2019/01/50093 - RE1. the Company entered into an agreement with PT GE Operations Indonesia to providing maintenance services for 1.5 HDXT Echospeed/Explore Lift dan AW VS7. The agreement is valid for a period of five years ended September 26. 2024.* | |

|  |  |  |
| --- | --- | --- |
| Pada tanggal 30 Juli 2019. berdasarkan perjanjian  No. 007/PKS/PT-SRAJ/VII/2019. Perusahaan mengadakan perjanjian kerjasama dalam hal sewa menyewa ruang untuk mesin Anjungan Tunai Mandiri “ATM” PT Bank Central Asia. Tbk. Perjanjian ini berlaku untuk jangka waktu 2 dua tahun yang berakhir pada tanggal 14 Juli 2021. | *On July 30. 2019. based on agreement  No. 007/PKS/PT-SRAJ/VII/2019. the Company entered into an agreement in terms of renting space for Automated Teller Machine “ATM” of PT Bank Central Asia. Tbk. The agreement is valid for a period of 2 two years ending  July 14. 2021.* | |
|  |  | |
| Pada tanggal 1 Juli 2019. berdasarkan perjanjian  No. 008/PKS/PT-SRAJ/VII/2019. Perusahaan mengadakan perjanjian kerjasama dengan PT Unggul Cipta Indah.  PT Unggul Cipta Indah berkewajiban untuk menyediakan jasa perawatan taman. Perjanjian ini berlaku untuk jangka waktu dua tahun yang berakhir pada tanggal 31 Mei 2021. | *On July 1. 2019. based on agreement  No. 008/PKS/PT-SRAJ/VII/2019. the Company entered into an agreement with PT Unggul Cipta Indah. PT Unggul Cipta Indah obligated to providing garden maintencance service. The agreement is valid for a period of two years ended  May 31. 2021.* |
|  |  |
| Pada tanggal 31 Mei 2019. berdasarkan perjanjian  No. 002/PKS/PT-SRAJ/VI/2019. Perusahaan mengadakan perjanjian kerjasama dengan PT Sinar Jernih Sarana.  PT Sinar Jernih Sarana berkewajiban untuk menyediakan *facility service*. Perjanjian ini berlaku untuk jangka waktu dua tahun yang berakhir pada tanggal 31 Mei 2021. | *On May 31. 2019. based on agreement  No. 002/PKS/PT-SRAJ/VI/2019. the Company entered into an agreement with PT Sinar Jernih Sarana. PT Sinar Jernih Sarana obligated to providing facility service. The agreement is valid for a period of two years ended Mei 31. 2021.* |
|  |  |
| Pada tanggal 13 Januari 2019. berdasarkan perjanjian  No. 003/PKS/PT-SRAJ/I/2019. Perusahaan mengadakan perjanjian kerjasama dalam hal sewa menyewa ruang untuk ruang kantor PT Bank Mayapada Internasional. Tbk. Perjanjian ini berlaku untuk jangka waktu tiga tahun yang berakhir pada tanggal 1 Februari 2022. | *On January 13. 2019. based on agreement  No. 003/PKS/PT-SRAJ/I/2019. the Company entered into an agreement in terms of renting space for office of PT Bank Mayapada Internasional. Tbk. The agreement is valid for a period of three years ending February 1. 2022.* |

|  |  |
| --- | --- |
| 1. **PERJANJIAN-PERJANJIAN PENTING - Lanjutan** | 1. ***SIGNIFICANTS AGREEMENTS - Continued*** |
|  |  |
| Perusahaan - Lanjutan | *Company - Continued* |
|  |  |
|  |  |
| Pada tanggal 1 Januari 2019. berdasarkan perjanjian  No. 024/PKS/BMC-MH/V/2019. Perusahaan mengadakan perjanjian kerjasama dengan CV Ibrahim Anak Sholeh dalam hal pengadaan gizi basah*.* Perjanjian ini berlaku untuk jangka waktu dua tahun yang berakhir pada tanggal  31 Desember 2021. | *On January 1. 2019. based on agreement  No. 024/PKS/BMC-MH/V/2019. the Company entered into an agreement with CV Ibrahim Anak Sholeh to providing wet nutrition. The agreement is valid for a period of two years ended December 31. 2021.* |
|  |  |
| Pada tanggal 1 Januari 2019. berdasarkan perjanjian  No. 020/PKS/BMC-MH/V/2019. Perusahaan mengadakan perjanjian kerjasama dengan Masabif dalam hal pengadaan gizi basah*.* Perjanjian ini berlaku untuk jangka waktu dua tahun yang berakhir pada tanggal 31 Desember 2021. | *On January 1. 2019. based on agreement  No. 020/PKS/BMC-MH/V/2019. the Company entered into an agreement with Masabif to providing wet nutrition. The agreement is valid for a period of two years ended  December 31. 2021.* |
|  |  |
| Pada tanggal 13 Desember 2018. berdasarkan perjanjian  No. 002/PKS/PT-SRAJ/XII/2018. Perusahaan mengadakan perjanjian kerjasama dalam hal sewa menyewa ruang untuk mesin Anjungan Tunai Mandiri “ATM” PT Bank Mayapada Internasional. Tbk. Perjanjian ini berlaku untuk jangka waktu 4 (empat) tahun yang berakhir pada tanggal 31 Januari 2023. | *On December 13. 2018. based on agreement  No. 002/PKS/PT-SRAJ/XII/2018. the Company entered into an agreement in terms of renting space for Automated Teller Machine “ATM” of PT Bank Mayapada Internasional. Tbk. The agreement is valid for a period of 4 (four) years ending January 31. 2023.* | |
|  |  | |
| Pada tanggal 1 April 2018. berdasarkan perjanjian  No. MSA/TK/2017/7/20113 - RE1. Perusahaan mengadakan perjanjian kerjasama dengan PT GE Operations Indonesia dalam hal pemeliharaan dan jasa untuk Precision RXI 32D*.* Perjanjian ini berlaku untuk jangka waktu lima tahun yang berakhir pada tanggal 31 Maret 2023. | *On April 1. 2018. based on agreement  No. MSA/TK/2017/7/20113 - RE1. the Company entered into an agreement with PT GE Operations Indonesia to providing maintenance services for Precision RXI 32D. The agreement is valid for a period of five years ended March 31. 2023.* |
|  |  |
| Pada tanggal 15 Maret 2018. berdasarkan perjanjian  No. 011/100-10AEB/LGL/18. Perusahaan mengadakan perjanjian kerjasama dalam hal sewa menyewa tempat untuk mendirikan atau membangun Menara Telekomunikasi  PT Indosat. Tbk. Perjanjian ini berlaku untuk jangka waktu lima tahun yang berakhir pada tanggal 30 September 2022. | *On March 15. 2018. based on agreement  No. 011/100-10AEB/LGL/18. the Company entered into an agreement in terms of renting space for build of  PT Indosat. Tbk. The agreement is valid for a period of five years ending September 30. 2022.* |
|  |  |
| Pada tanggal 4 Desember 2017. berdasarkan perjanjian  No. 2185/LG.05/RC-01/X/2017. Perusahaan mengadakan perjanjian kerjasama dalam hal sewa menyewa ruang untuk perangkat sistem telekomunikasi seluler dengan  PT Telekomunikasi Selular. Perjanjian ini berlaku untuk jangka waktu lima tahun yang berakhir pada tanggal 14 Desember 2022. | *On December 4. 2017. based on agreement  No. 2185/LG.05/RC-01/X/2017. the Company entered into an agreement in terms of renting space for mobile telecommunication system device with PT Telekomunikasi Selular. The agreement is valid for a period of five years ended December 14. 2022.* | |

|  |  |
| --- | --- |
| Pada tanggal 1 Juli 2017. berdasarkan perjanjian  No. 009/PKS/PT-SRAJ/VII/2019. Perusahaan mengadakan perjanjian kerjasama dengan PT Unggul Cipta Indah.  PT Unggul Cipta Indah berkewajiban untuk menyediakan jasa housemaid. Perjanjian ini berlaku untuk jangka waktu dua tahun yang berakhir pada tanggal 31 Mei 2021. | *On July 1. 2017. based on agreement  No. 009/PKS/PT-SRAJ/VII/2019. the Company entered into an agreement with PT Unggul Cipta Indah. PT Unggul Cipta Indah obligated to providing housemaid services. The agreement is valid for a period of two years ended  Mei 31. 2021.* |
|  |  |
| Pada tanggal 12 Juni 2017. berdasarkan perjanjian  No. 280/KS-POG/HELIN/VI/2017. Perusahaan mengadakan perjanjian kerjasama dengan PT Hyundai Elevator Indonesia. PT Hyundai Elevator Indonesia berkewajiban untuk menyediakan jasa pemeliharaan elevator. Perjanjian ini berlaku untuk jangka waktu tiga tahun. Terhitung sejak  1 Juni 2017 berakhir pada tanggal 31 Mei 2020. | *On June 12. 2017. based on agreement  No. 280/KS-POG/HELIN/VI/2017. the Company entered into an agreement with PT Hyundai Elevator Indonesia.  PT Hyundai Elevator Indonesia obligated to providing elevator maintenance services. The agreement is valid for a period of three years. Started on June. 1 2017 and ended on May 31. 2020.* |

|  |  |
| --- | --- |
| 1. **PERJANJIAN-PERJANJIAN PENTING - Lanjutan** | 1. ***SIGNIFICANTS AGREEMENTS - Continued*** |
|  |  |

|  |  |
| --- | --- |
| NKM | *NKM* |
|  |  |
| Pada tanggal 1 Agustus 2018. Perusahaan mengadakan perjanjian kerjasama dalam hal pengelolaan kamar jenazah dengan PT Eternal Anugerah Selamat. Perjanjian ini merupakan addendum kedua dan berlaku untuk jangka waktu tiga tahun yang berakhir pada tanggal 31 Juli 2021. | *On August 1. 2018. the Company entered into an agreement in terms of management of the morgue with PT Eternal Anugerah Selamat. This agreement is second addendum and valid for a period of three years ended July 31. 2021.* |
|  |  |
| Pada tanggal 12 Agustus 2016. NKM mengadakan perjanjian kejasama dalam hal pemeliharaan alat dengan PT Philips Indonesia Commercial. Perjanjian ini berlaku enam puluh bulan. sejak tanggal 17 Juni 2015 sampai dengan 16 Juni 2020. | *On August 12. 2016. NKM entered into agreement of equipment maintenance with PT Philips Indonesia Commercial. This agreement is applicable for sixty months starting from June 17. 2015 to June 16. 2020.* |
|  |  |
| Pada tanggal 2 Desember 2015. NKM mengadakan perjanjian kerjasama dalam hal sewa menyewa tempat penjualan makanan dan minuman dengan PT Golden Dolbe “MM Juice”. Perjanjian ini berlaku untuk jangka waktu lima tahun yang berakhir pada tanggal 1 Desember 2020. | *On December 2. 2015. NKM entered into an agreement in terms of renting space for selling foods and drinks with PT Golden Dolbe “MM Juice”. The agreement is valid for a period of five years ended December 1. 2020.* |
|  |  |

|  |  |
| --- | --- |
| 1. **TRANSAKSI-TRANSAKSI DAN SALDO DENGAN PIHAK - PIHAK BERELASI** | 1. ***TRANSACTIONS AND BALANCES WITH RELATED PARTIES*** |
|  |  |
| 1. **Sifat hubungan berelasi** | 1. ***Nature of related parties*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Nama Pihak Berelasi/**  ***Name of Related Parties*** |  | **Sifat Hubungan Berelasi/**  ***Nature of Related Parties*** |  | **Sifat Saldo/Akun Transaksi/**  ***Nature of Account Balance/***  ***Accounts Transaction*** |
|  |  |  |  |  |
| PT Surya Cipta Inti Cemerlang |  | Pemegang saham mayoritas / *The majority shareholder* |  | Utang lain-lain /  *Other payable* |
|  |  |  |  |  |
| PT Bank Mayapada Internasional Tbk |  | Perusahaan afiliasi/  *Affiliated company* |  | Kas dan setara kas. piutang lain-lain. pendapatan sewa diterima di muka. pendapatan. beban operasional. pendapatan bunga. pendapatan sewa/  *Cash and cash equivalents. trade receivable. other receivable. unearned revenue. revenue. operating expenses. interest income. rent income* |
|  |  |  |  |  |
| PT Topas Multi Finance |  | Perusahaan afiliasi/  *Affiliated company* |  | Utang sewa pembiayaan/  *Finance lease payable* |
|  |  |  |  |  |
| PT Karya Kreatif Bersama Topas TV |  | Perusahaan afiliasi/  *Affiliated company* |  | Biaya dibayar dimuka dan beban promosi/ *Prepaid expense and  selling expense* |
|  |  |  |  |  |
| Tahir Foundation |  | Perusahaan afiliasi/  *Affiliated company* |  | Piutang usaha dan pendapatan/  *Trade receivable and revenue* |
|  |  |  |  |  |
| Komisaris dan Direksi /  *Commissioners and Directors* |  | Karyawan kunci/  *Key management* |  | Kompensasi jangka pendek dan jangka Panjang/ *Short-term and long-term benefit* |
|  |  |  |  |  |

|  |  |
| --- | --- |
| 1. **TRANSAKSI-TRANSAKSI DAN SALDO DENGAN PIHAK - PIHAK BERELASI - Lanjutan** | 1. ***TRANSACTIONS AND BALANCES WITH RELATED PARTIES - Continued*** |
|  |  |
| 1. **Transaksi hubungan berelasi** | 1. ***Transactions with related parties*** |
|  |  |
| Persentase saldo masing-masing aset pihak berelasi terhadap jumlah aset sebagai berikut: | *The percentage of each asset to related parties balances to total assets are as follows:* |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/ December 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **Aset** |  |  |  |  |  | ***Assets*** |
| Kas dan setara kas |  |  |  |  |  | *Cash and cash equivalents* |
| PT Bank Mayapada  Internasional Tbk |  | 182.287.792.701 |  | 196.564.460.128 |  | *PT Bank Mayapada*  *International Tbk* |
| Piutang usaha |  |  |  |  |  | *Trade receivables* |
| Tahir Foundation |  | - |  | 1.927.400 |  | *Tahir Foundation* |
| PT Bank Mayapada  Internasional Tbk |  | - |  | - |  | *PT Bank Mayapada*  *International Tbk* |
| Piutang lain-lain |  |  |  |  |  | *Other receivables* |
| Jonathan Tahir |  | - |  | - |  | *Jonathan Tahir* |
|  |  |  |  |  |  |  |
| **Jumlah aset** |  | 182.287.792.701 |  | **196.566.387.528** |  | ***Total assets*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Persentase terhadap jumlah aset/  *Percentage of total assets*** |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/ December 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **Aset** |  |  |  |  |  | ***Assets*** |
| Kas dan setara kas |  |  |  |  |  | *Cash and cash equivalents* |
| PT Bank Mayapada  Internasional Tbk |  | 5.78% |  | 6.32% |  | *PT Bank Mayapada*  *International Tbk* |
| Piutang usaha |  |  |  |  |  | *Trade receivables* |
| Tahir Foundation |  | 0.00% |  | 0.00% |  | *Tahir Foundation* |
| PT Bank Mayapada  Internasional Tbk |  | 0.00% |  | 0.00% |  | *PT Bank Mayapada*  *International Tbk* |
| Piutang lain-lain |  |  |  |  |  | *Other receivables* |
| PT Bank Mayapada  Internasional Tbk |  | 0.00% |  | 0.00% |  | *PT Bank Mayapada*  *International Tbk* |
| Jonathan Tahir |  |  |  | 0.00% |  | *Jonathan Tahir* |
|  |  |  |  |  |  |  |
| **Jumlah aset** |  | 5.78% |  | **6.32%** |  | ***Total assets*** |
|  | | | |  | | |
| Persentase saldo masing-masing liabilitas kepada pihak berelasi terhadap jumlah liabilitas sebagai berikut: | | | | *The percentage of each liability to related parties balances to total liabilities are as follows:* | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/ December 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **Liabilitas** |  |  |  |  |  | ***Liabilities*** |
| Utang lain-lain |  |  |  |  |  | *Other payable* |
| PT Surya Cipta Inti  Cemerlang |  | 971.345.117.213 |  | 742.910.378.334 |  | *PT Surya Cipta Inti*  *Cemerlang* |
| Pendapatan sewa  diterima dimuka |  |  |  |  |  | *Unearned rent* |
| PT Bank Mayapada  Internasional Tbk |  | - |  | 1.701.750.000 |  | *PT Bank Mayapada*  *Internasional Tbk* |
| Utang Bank |  |  |  |  |  | *Bank loans* |
| PT Bank Mayapada  Internasional Tbk |  | 248.664.153.860 |  | 226.879.793.470 |  | *PT Bank Mayapada*  *Internasional Tbk* |
|  |  |  |  |  |  |  |
| **Jumlah liabilitas** |  | **1.220.009.271.073** |  | **971.491.921.804** |  | ***Total liabilities*** |

|  |  |
| --- | --- |
| 1. **TRANSAKSI-TRANSAKSI DAN SALDO DENGAN PIHAK - PIHAK BERELASI - Lanjutan** | 1. ***TRANSACTIONS AND BALANCES WITH RELATED PARTIES - Continued*** |

|  |  |
| --- | --- |
| 1. **Transaksi hubungan berelasi - Lanjutan** | 1. ***Transactions with related parties - Continued*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | **Persentase terhadap jumlah kewajiban/  *Percentage of total liabilities*** |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/ December 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **Liabilitas** |  |  |  |  |  | ***Liabilities*** |
| Utang lain-lain |  |  |  |  |  | *Other payable* |
| PT Surya Cipta Inti  Cemerlang |  | 57.01% |  | 55.70% |  | *PT Surya Cipta Inti*  *Cemerlang* |
| Pendapatan sewa  diterima dimuka |  |  |  |  |  | *Unearned rent* |
| PT Bank Mayapada  Internasional Tbk |  | 0.00% |  | 0.00% |  | *PT Bank Mayapada*  *Internasional Tbk* |
| Utang Bank |  |  |  |  |  | *Bank loans* |
| PT Bank Mayapada  Internasional Tbk |  | 18.07% |  | 17.00% |  | *PT Bank Mayapada*  *Internasional Tbk* |
|  |  |  |  |  |  |  |
| **Jumlah liabilitas** |  | **75.08%** |  | **72.70%** |  | ***Total liabilities*** |

|  |  |
| --- | --- |
|  |  |
| Utang lain-lain jangka pendek kepada PT Surya Cipta Inti Cemerlang timbul dari biaya Perusahaan yang dibayarkan terlebih dahulu oleh pemegang saham mayoritas. Utang ini tanpa bunga dan dapat dilunasi sewaktu-waktu | *Short-term other payables to PT Surya Cipta Inti Cemerlang mainly arise from the expenses of the Company which paid by related parties. This payable has no interest and can be repaid at any time.* |
|  |  |

|  |  |
| --- | --- |
| 1. **TRANSAKSI-TRANSAKSI DAN SALDO DENGAN PIHAK - PIHAK BERELASI - Lanjutan** | 1. ***TRANSACTIONS AND BALANCES WITH RELATED PARTIES - Continued*** |

|  |  |
| --- | --- |
| 1. **Transaksi hubungan berelasi - Lanjutan** | 1. ***Transactions with related parties - Continued*** |

|  |  |
| --- | --- |
| Kompensasi yang diberikan kepada Direksi dan Komisaris | *Compensastion which is granted to Directors and Commissioners* |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |  |
| Imbalan kerja jangka  pendek |  | 661.722.115 |  | 614.857.101 |  | *Short-term employee benefits* |

|  |  |
| --- | --- |
| 1. **ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING** | 1. ***MONETARY ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES*** |
|  |  |
| Pada tanggal 31 Maret 2020 dan 31 Desember 201.. aset dan liabilitas moneter Kelompok Usaha dalam mata uang asing adalah sebagai berikut: | *As of march 31. 2020 amd December 31. 2019. the carrying amount of the Group’s monetary assets and liabilities in foreign currencies are as follows:* |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | **Mata Uang Asing/**  ***Foreign Currencies*** | | |  | **Setara dengan Rp/**  ***Equivalent to Rp*** | | |  |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
| Aset |  |  |  |  |  |  |  | *Assets* |
| Kas dan setara kas | 223.830 |  | 229.339 |  | 3.663.438.454 |  | 3.188.035.184 | *Cash and cash*  *Equivalents* |
|  |  |  |  |  |  |  |  |  |
| Liabilitas |  |  |  |  |  |  |  | *Liabilities* |
| Biaya yang masih harus dibayar |  |  | - |  |  |  | - | *Accrued expense* |
|  |  |  |  |  |  |  |  |  |
| **Aset liabilitas - bersih** | 223.830 |  | **229.339** |  | **3.663.438.454** |  | **3.188.035.184** | ***Asset liabilities -***  ***net*** |

|  |  |
| --- | --- |
| Manajemen berpendapat bahwa risiko atas liabilitas bersih mata uang asing tersebut tidak akan berdampak secara signifikan terhadap hasil usaha Kelompok Usaha.  Namun demikian. manajemen secara berkelanjutan akan mengevaluasi struktur aset dan liabilitas moneter dalam mata uang asing. | *Management believes that the related risk of net liabilities denominated in foreign currencies will have no significant impact to the result of operations of the Group. However. management will continuosly evaluate the structure of monetary assets and liabilities denominated in foreign currencies.* |
|  |  |
| 1. **SEGMEN OPERASI** | 1. ***OPERATING SEGMENT*** |
|  |  |
| Untuk tujuan pelaporan manajemen. Group dibagi dalam dua kelempok utama kegiatan usaha. yaitu rawat inap termasuk jasa penunjang dan rawat jalan termasuk jasa penunjang. Kegiatan usaha tersebut menjadi dasar pelaporan segmen operasi primer Group. sebagai berikut: | *For management reporting purposes. the Group is currently organized into two main business activities. in-patient including its supporting facilities and out-patient including its supporting facilities. These business activities are the basis on which Group’s report their primary segment information. as follows:* |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 1. **SEGMEN OPERASI - Lanjutan** | | | | | | 1. ***OPERATING SEGMENT - Continued*** | | | | |
|  | | | | | |  | | | | |
|  |  | **31 Maret/ March 31. 2020** | | | | | |  |  | |
|  |  | **Rawat Inap/*In-Patient* termasuk/including jasa penunjang/supporting services** |  | **Rawat jalan/Out-Patient termasuk/including jasa penunjang/supporting services** | |  | **Konsolidasian/ Consolidated** |  |  | |
| **PENDAPATAN** |  |  |  |  | |  |  |  | ***REVENUE*** | |
| Pendapatan |  | 169,848,859,439 |  | 112,274,229,092 | |  | 282.123.088.531 |  | *Revenue* | |
| Beban langsung |  | (120.237.542.395) |  | (75.174.429.062) | |  | (195.411.971.457) |  | *Direct costs* | |
|  |  |  |  |  | |  |  |  |  | |
| Laba kotor |  |  |  |  | |  | 86.711.117.074 |  | *Gross profit* | |
|  |  |  |  |  | |  |  |  |  | |
| Beban Penjualan |  |  |  |  | |  | (2.908.833.601) |  | *Selling expenses* | |
| Beban umum dan administrasi |  |  |  |  | |  | (91.639.342.583) |  | *General and*  *administrative expenses* | |
| Lain-lain - bersih |  |  |  |  | |  | (191.028.736) |  | *Others - net* | |
|  |  |  |  |  | |  |  |  |  | |
| Rugi sebelum pajak penghasilan |  |  |  |  | |  | (8.028.087.847) |  | *Loss before income tax* | |
| Manfaat pajak penghasilan |  |  |  |  | |  | (1.401.821.126) |  | *Income tax benefits* | |
|  |  |  |  |  | |  |  |  |  | |
| **Rugi bersih tahun berjalan** |  |  |  |  | |  | **(9.429.908.973)** |  | ***Net loss for the year*** | |
|  |  |  |  |  | |  |  |  |  | |
| Rugi bersih yang dapat diatribusikan kepada: |  |  |  |  | |  |  |  | *Net loss for the year*  *attributables to:* | |
| Pemilik entitas induk |  |  |  |  | |  | (9.420.691.503) |  | *Owner parent campony* | |
| Kepentingan non   pengendali |  |  |  |  | |  | (9.217.470) |  | *Non-controlling interest* | |
|  |  |  |  |  | |  |  |  |  | |
| **Jumlah** |  |  |  |  | |  | **(9.429.908.973)** |  | ***Total*** | |
|  |  |  |  |  | |  |  |  |  | |
|  |  |  |  |  | |  |  |  |  | |
| **ASET** |  |  |  |  | |  |  |  | ***ASSETS*** | |
| Jumlah aset konsolidasian |  |  |  |  | |  | **3.470.697.516.594** |  | *Total consolidated assets* | |
|  |  |  |  |  | |  |  |  |  | |
| **LIABILITAS** |  |  |  |  | |  |  |  | ***LIABILITIES*** | |
| Jumlah liabilitas konsolidasian |  |  |  |  | |  | **1.703.737.361.551** |  | *Total consolidated*  *liabilities* | |
|  |  |  |  |  | |  |  |  |  | |
|  |  |  |  |  | |  |  |  |  | |
|  |  |  |  |  | |  |  |  |  | |
|  |  |  |  |  | |  |  |  |  | |

|  |  |
| --- | --- |
| 1. **SEGMEN OPERASI - Lanjutan** | 1. ***OPERATING SEGMENT - Continued*** |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/ March 31. 2019** | | | | |  |  |
|  |  | **Rawat Inap/*In-Patient* termasuk/including jasa penunjang/supporting services** |  | **Rawat jalan/Out-Patient termasuk/including jasa penunjang/supporting services** |  | **Konsolidasian/ Consolidated** |  |  |
| **PENDAPATAN** |  |  |  |  |  |  |  | ***REVENUE*** |
| Pendapatan |  | 139.759.452.246 |  | 119.381.811.466 |  | 259.141.263.712 |  | *Revenue* |
| Beban langsung |  | (99.461.682.110**)** |  | (81.198.110.717) |  | (180.659.792.826) |  | *Direct costs* |
|  |  |  |  |  |  |  |  |  |
| Laba kotor |  | 40.297.770.136 |  | 38.183.700.749 |  | 78.481.470.886 |  | *Gross profit* |
|  |  |  |  |  |  |  |  |  |
| Beban Penjualan |  |  |  |  |  | (2.320.998.474) |  | *Selling expenses* |
| Beban umum dan administrasi |  |  |  |  |  | (69.611.654.010) |  | *General and*  *administrative expenses* |
| Lain-lain - bersih |  |  |  |  |  | 56.076.877 |  | *Others - net* |
|  |  |  |  |  |  |  |  |  |
| Rugi sebelum pajak penghasilan |  |  |  |  |  | 6.604.895.279 |  | *Loss before income tax* |
| Manfaat pajak penghasilan |  |  |  |  |  | (2.615.815.896) |  | *Income tax benefits* |
|  |  |  |  |  |  |  |  |  |
| **Rugi bersih tahun berjalan** |  |  |  |  |  | **3.989.079.384** |  | ***Net loss for the year*** |
|  |  |  |  |  |  |  |  |  |
| Rugi bersih yang dapat diatribusikan kepada: |  |  |  |  |  |  |  | *Net loss for the year*  *attributables to:* |
| Pemilik entitas induk |  |  |  |  |  | 4.006.403.562 |  | *Owner parent campony* |
| Kepentingan non   pengendali |  |  |  |  |  | (17.324.178) |  | *Non-controlling interest* |
|  |  |  |  |  |  |  |  |  |
| **Jumlah** |  |  |  |  |  | **3.989.079.384** |  | ***Total*** |
|  |  |  |  |  |  |  |  |  |
| Informasi lain: |  |  |  |  |  |  |  | *Other information:* |
| Pengeluaran modal |  |  |  |  |  | 143.470.632.272 |  | *Capital Expenditures* |
| Depresiasi dan  amortisasi |  |  |  |  |  | - |  | *Depreciation and*  *amortitation* |
|  |  |  |  |  |  |  |  |  |
| **ASET** |  |  |  |  |  |  |  | ***ASSETS*** |
| Jumlah aset konsolidasian |  |  |  |  |  | 2.871.347.531.713 |  | *Total consolidated assets* |
|  |  |  |  |  |  |  |  |  |
| **LIABILITAS** |  |  |  |  |  |  |  | ***LIABILITIES*** |
| Jumlah liabilitas konsolidasian |  |  |  |  |  | 1.024.111.160.552 |  | *Total consolidated*  *liabilities* |
|  |  |  |  |  |  |  |  |  |

|  |  |
| --- | --- |
| 1. **TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO** | 1. ***FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES*** |
|  |  |
| Risiko utama dari instrumen keuangan Kelompok Usaha adalah risiko pasar termasuk risiko perubahan nilai tukar mata uang asing dan risiko tingkat bunga. risiko kredit serta risiko likuiditas. Kebijakan keuangan Kelompok Usaha dimaksudkan untuk mengurangi dampak keuangan dari fluktuasi tingkat bunga dan nilai tukar mata uang asing serta meminimalisir potensi kerugian yang dapat berdampak pada risiko keuangan Kelompok Usaha. | *The main risk arising from the Group’s financial instruments are market risk including foreign exchange risk and interest rate risk. credit risk and liquidity risk. The Groups treasury policies are designed to mitigate the financial impact of fluctuations in interest rates and foreign exchanges rates and to minimize poential adverse effects on the Groups financial risk.* |

|  |  |
| --- | --- |
| 1. **TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO - Lanjutan** | 1. ***FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES - Continued*** |
|  |  |
| **Faktor-faktor Risiko Keuangan** | ***Financial Risk Factors*** |
|  |  |
| 1. **Risiko Pasar** | 1. ***Market Risk*** |

|  |  |
| --- | --- |
| 1. Risiko Perubahan Nilai Tukar Mata Uang Asing | 1. *Foreign Exchange Risk* |
|  |  |
| Mata uang pelaporan konsolidasian Kelompok Usaha adalah Rupiah. Risiko perubahan nilai tukar mata uang asing terkait dengan Kelompok Usaha terutama adalah terdapatnya saldo bank pada mata uang asing yang berasal dari Dolar Amerika Serikat. | *The Groups consolidated reporting currency is Rupiah. The Foreign exchange risks of the Groupss mainly arises from bank balance in foreign currency derived primarily from United States Dollar.* |
|  |  |
| Manajemen berkeyakinan bahwa risiko perubahan nilai tukar mata uang asing tersebut dapat dikendalikan karena manajemen senantiasa melakukan penelahaan secara periodik terhadap proposi pembiayaan dalam mata uang asing tersebut agar tetap terkendali dan senantiasa menelaah perubahan nilai mata uang asing tersebut atas posisi aset dan liabilitas moneter dalam mata uang asing. | *Management believes that the foreign exchange risk is managable due to management always performs periodic review to the proportion of funding in foreign currencies with managable level and always reviews the changes of foreign currency rates on the position of monetary assets and liabilities in foreign currencies.* |
|  |  |
| Sehubungan dengan hal tersebut. manajemen berpendapat bahwa risiko perubahan nilai tukar mata uang asing tidak akan berdampak signifikan terhadap kegiatan usaha Kelompok Usaha. | *Based on those factors. management believes that the foreign exchange risk will not significantly impact the operating activities of the Groups.* |
|  |  |
| Aset dan liabilitas moneter bersih dalam mata uang asing disajikan pada Catatan 33. | *Net monetary assets and liabilities denominated in foreign currencies are disclosed in Note 33.* |
|  |  |
| 1. Risiko Tingkat Bunga | 1. *Interest Rate Risk* |
|  |  |
| Risiko tingkat bunga adalah risiko dimana nilai wajar arus kas di masa depan akan berfluktuasi karena perubahan tingkat suku bunga di pasar. Pinjaman yang diperoleh dengan tingkat bunga mengambang menimbulkan risiko suku bunga atas arus kas. | *Interest rate risk is defined as a risk in which the fair value of future cash flows might be fluctuated due to the changes of market rate of the interest. Loans obtained at variable rates expose the Groups to cash flow interest rate risk.* |
|  |  |
| Risiko tingkat bunga Kelompok Usaha terutama terkait dengan pinjaman yang diperoleh Kelompok Usaha lihat Catatan 14 dan 19. | *The Groups interest rate risk mainly arises from loans obtained by the Group see Note 14 and 19.* |
|  |  |
| Kelompok Usaha melakukan penelahaan berkala atas dampak perubahan suku bunga dan senantiasa menjaga komposisi pendanaan dengan sesuai kebutuhan untuk mengola risiko suku bunga. Berdasarkan analisis tersebut. Kelompok Usaha menghitung dampak terhadap laba rugi dari pergeseran tingkat bunga yang ditetapkan. | *The Groups perform regular review on the impact of interest rate changes and always maintain the proportion of loans obtained in accordance to their needs to manage the interest rate risk. Based on this analysis. the Groups calculates the impact on profit and loss of a defined interest rate shift.* |

|  |  |
| --- | --- |
| 1. **TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO - Lanjutan** | 1. ***FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES - Continued*** |
|  |  |
| **Faktor-faktor Risiko Keuangan - Lanjutan** | ***Financial Risk Factors - Continued*** |

|  |  |
| --- | --- |
| * 1. **Risiko Pasar - Lanjutan** | 1. ***Market Risk - Continued*** |
|  |  |
| Tabel berikut menyajikan nilai tercatat instrumen keuangan yang dimiliki oleh Kelompok Usaha yang terpengaruh oleh risiko suku bunga berdasarkan tanggal jatuh tempo: | *The following table sets out the carrying amounts. by maturity. of the Groups financial instruments that are exposed to interest rate risk:* |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **31 Maret/ March 31. 2020** | | | | |  |
|  |  |  |  |  |  |  |
|  | **Kurang dari satu tahun/ *Less dagangthan one year*** |  | **Lebih dari satu tahun/ *More than one year*** |  | **Nilai tercatat/ *Carrying value*** |  |
|  |  |  |  |  |  |  |
| Suku bunga mengambang |  |  |  |  |  | *Floating rate* |
| Kas di bank dan setara kas | 216.662.299.289 |  | - |  | 216.662.299.289 | *Cash in banks and cash*  *equivalent* |
| Utang bank jangka pendek | 25.007.256.836 |  | - |  | 25.007.256.836 | *Short-term bank loans* |
| Utang bank jangka panjang yang jatuh tempo dalam waktu satu tahun | 98.664.153.860 |  | - |  | 98.664.153.860 | *Current maturities*  *of long-term bank loans* |
| Utang bank jangka panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun | - |  | 150.000.000.000 |  | 150.000.000.000 | *Long-term bank loans*  *- net off current maturities* |
|  |  |  |  |  |  |  |
| **Bersih** | **340.333.709.985** |  | **150.000.000.00** |  | **490.333.709.985** | ***Net*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | **31 Desember/ December 31. 2019** | | | | |  |
|  |  |  |  |  |  |  |
|  | **Kurang dari satu tahun/ *Less than one year*** |  | **Lebih dari satu tahun/ *More than one year*** |  | **Nilai tercatat/ *Carrying value*** |  |
|  |  |  |  |  |  |  |
| Suku bunga mengambang |  |  |  |  |  | *Floating rate* |
| Kas dan setara kas | 232.117.189.241 |  | - |  | 232.117.189.241 | *Cash and cash equivalents* |
| Utang bank jangka pendek | 24.678.569.749 |  | - |  | 24.678.569.749 | *Short-term bank loans* |
| Utang bank jangka panjang yang jatuh tempo dalam waktu satu tahun | 50.000.000.000 |  | - |  | 50.000.000.000 | *Current maturities*  *of long-term bank loans* |
| Utang bank jangka panjang setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun | - |  | 176.879.793.470 |  | 176.879.793.470 | *Long-term bank loans*  *- net off current maturities* |
|  |  |  |  |  |  |  |
| **Bersih** | **306.795.758.990** |  | **176.879.793.470** |  | **483.675.552.460** | ***Net*** |

|  |  |
| --- | --- |
| Instrumen keuangan lainnya yang dimiliki Kelompok Usaha yang tidak dimasukkan pada tabel diatas adalah yang tidak dikenakan bunga sehingga tidak terpengaruh risiko tingkat bunga. | *The other financial instruments of the Groups that are not included in the above table are non-interest bearing. therefore are not subjected to interest rate risk.* |

|  |  |
| --- | --- |
| 1. **TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO - Lanjutan** | 1. ***FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES - Continued*** |

|  |  |
| --- | --- |
| **Faktor-faktor Risiko Keuangan - Lanjutan** | ***Financial Risk Factors - Continued*** |

|  |  |
| --- | --- |
| 1. **Risiko Kredit** | 1. ***Credit Risk*** |

|  |  |
| --- | --- |
| Kelompok Usaha tidak memiliki risiko yang signifikan terhadap risiko kredit. Kelompok Usaha memiliki kebijakan untuk memastikan keseluruhan penjualan jasa kesehatan dilakukan kepada pelanggan dengan reputasi dan riwayat kredit yang baik. Selain itu. Kelompok Usaha senantiasa melakukan penelaahan berkala atas kredit pelanggan yang ada. | *The Groups has no significant concentration of credit risk. They have policies in place to ensure that sales of health services are made to customers with an appropriate reputation and credit history. In addition. the Groups always perform regular credit reviews of their existing customers.* |

|  |  |
| --- | --- |
| 1. **Risiko likuiditas** | 1. ***Liquidity Risk*** |

|  |  |
| --- | --- |
| Manajemen risiko likuiditas yang hati-hati mensyaratkan tersedianya kas dan setara kas yang memadai untuk memenuhi kebutuhan modal operasional. | *Prudent liquidity risk management implies maintaining sufficient cash and cash equivalents to meet operating capital requirements.* |
|  |  |
| Kelompok Usaha dalam menjalankan kegiatan usahanya senantiasa menjaga fleksibilitas melalui dana kas dan setara kas yang memadai dan ketersediaan dana dalam bentuk kredit yang memadai. Manajemen mengelola risiko likuiditas dengan senantiasa memantau pekiraan cadangan likuiditas Kelompok Usaha berdasarkan arus kas yang diharapkan serta menelaah kebutuhan pembiayaan untuk modal kerja dan aktivitas pendanaan secara teratur dan pada saat yang dianggap perlu. | *In the regular conduct of business. the Groups always maintain flexibility through adequate cash and cash equivalent funds and availability of funding in the form of adequate credit lines. Management manages the liquidity risks by continuously monitoring the rolling forecasts of the Groups liquidity reserve on the basis of expected cash flows and reviewing financing requirements for working capital and funding activities on a regular basis and where deemed necessary.* |

|  |  |
| --- | --- |
| 1. **AKTIVITAS INVESTASI NON KAS** | 1. ***NON CAH INVESTING ACTIVITIES*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Penambahan aset tetap yang  berasal dari aset dalam  penyelesaian | **-** |  | 324.038.265.525 | *Additional fixed assets from*  *construction in progress* |
|  |  |  |  |  |
| Penambahan aset tetap yang berasal dari uang muka pembelian | - |  | - | *Additions of fixed assets from*  *execution of advances* |
|  |  |  |  |  |

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| 1. **ASET TIDAK LANCAR** | 1. ***OTHER NON CURRENT ASSETS*** |
|  |  |
| Aset lain-lain tidak lancer merupakan beberapa bidang tanah milik NKM yang akan diserahkan kepada Pemerintah Provinsi DKI Jakarta (“Pemprov DKI”). Sebagaimana dinyatakan dalam penyempurnaan SIPPT No.62/-1.711.534. tertanggal 15 Januari 2010 dan Berita Acara Serah Terima Sementara (Fisik) No.805/-076.98 tertanggal 27 September 2013 tentang penyerahan tanah Fasos dan Fasum dengan peruntukan Tanah Penyempurnaan Hijau Taman (“PHT”). Marga Drainase dan Tata air (“MDT”) dan Marga Jalan (“MJL”) yang terletak di Jalan Lebak Bulu. Kelurahan Cilandak. Kecamatan Cilandak. Kota Administrasi. Jakarta Selatan. | *Other non-current asset is a consist of land owned by NKM that will be handed over to DKI Jakarta Provincial Government (Pemprov DKI) as stated in the Permit of Land Use (SIPPT) No.62/-1/711.534. dated January 15. 2010 and the Minutes of Temporary Acceptance No. 805/-076.98 dated September 27. 2013. about the Social and Public Facility with the allotment of “Tanah Penyempurnaan Hijau” (PHT). “Marga Drainase dan Tata Air (MDT) and “Marga Jalan” (MJL). Which located in Lebak Bulus street. Cilandak Village. Cilandak District. South Jakarta Administrative City.* |
|  |  |
| Penyerahan atas beberapa bidanng tanah milik NKM tersebut akan dilaksanakan setelah memperoleh instruksi dari Pemprov DKI. | *The handling consist of land owned by NKM will be executed after the instruction gave by DKI Jakarta Provincial Government instruction.* |

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| 1. **ASET TIDAK LANCAR** | 1. ***OTHER NON CURRENT ASSETS*** |
|  |  |
| Total beberapa bidang tanah milik NKM yang akan diserahakan kepada Pemprov DKI pada tanggal  31 Maret 2020 dan 31 Desember 2019 masing-masing dibayar sebesar Rp 81.085.153.235. | *The amount consist of land owned by NKM that will be handed over to DKI Jakarta Provincial Government on March 31. 2020 and December 31. 2019. is  Rp 81.085.153.235. respectively* |
|  |  |
| 1. ***Goodwill*** | 1. ***Goodwill*** |
|  |  |
| Akun ini merupakan selisih lebih antara imbalan yang dialihkan dengan jumlah aset neto. | *This account represents the excess between the consideration transferred and the net of assets.* |

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|  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |
|  |  |  |  |  |
| Imbalan yang dialihkan | 305.383.868.760 |  | 305.383.868.760 | *Consideration transferred* |
| Aset neto | (67.613.294.523) |  | (67.613.294.523) | *Value of the net assets* |
|  |  |  |  |  |
| **Jumlah *goodwill*** | **237.770.574.237** |  | **237.770.574.237** | ***Total goodwill*** |

|  |  |
| --- | --- |
| Imbalan yang dialihkan tersebut mengacu kepada Laporan Penilaian Saham antara SRAJ dan BMC yang di rilis oleh Kantor Jasa Penilai Publik Stefanus Tonny Hardi dan Rekan (KJPP STH) masing-masing pada tanggal 27 Februari 2018 dan 24 April 2018. | *Consideration transferred is referred to Report of Stock Valuation between SRAJ and BMC which released by Kantor Jasa Penilai Publik Stefanus Tonny Hardi dan Rekan (KJPP STH) dated February 27. 2018 and April 24. 2018.* |

|  |  |
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| 1. **INSTRUMEN KEUANGAN** | 1. ***FINANCIAL INSTRUMENTS*** |
|  |  |
| Nilai tercatat dan taksiran nilai wajar dari instrumen keuangan Kelompok Usaha yang dicatat di laporan posisi keuangan konsolidasian tanggal 31 Maret 2020 dan 31 Desember 2019 adalah sebagai berikut: | *The carrying values and the estimated fair values of the Group’ financial instruments that are carried in the consolidated statements of financial position as of March 31. 2020 and December 31. 2019. are as follows:* |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Maret/ March 31. 2020** | | |  |
|  | **Nilai tercatat/**  ***Carrying value*** |  | **Nilai wajar/**  ***Fair value*** |  |
|  |  |  |  |  |
| **Aset keuangan** |  |  |  | ***Financial asset*** |
| Kas dan setara kas | 216.662.299.289 |  | 216.662.299.289 | *Cash and cash equivalents* |
| Piutang usaha | 156.858.349.822 |  | 156.858.349.822 | *Trade receivables* |
| Piutang lain-lain | 3.773.319.569 |  | 3.773.319.569 | *Other receivables* |
|  |  |  |  |  |
| **Jumlah aset keuangan** | **377.293.968.680** |  | **377.293.968.680** | ***Total financial asset*** |
|  |  |  |  |  |
| **Liabilitas keuangan** |  |  |  | ***Financial liabilities*** |
| Utang bank jangka pendek | 25.007.256.836 |  | 25.007.256.836 | *Short-term bank loans* |
| Utang usaha | 110.499.274.270 |  | 110.499.274.270 | *Trade payables* |
| Utang kontraktor | 27.468.494.698 |  | 27.468.494.698 | *Contractor payables* |
| Utang lain-lain | 1.149.501.330.072 |  | 1.149.501.330.072 | *Other payables* |
| Biaya yang masih harus dibayar | 59.478.812.710 |  | 59.478.812.710 | *Accrued expenses* |
| Utang lainnya jangka pendek | 1.524.564.029 |  | 1.524.564.029 | *Short-term other payable* |
| Liabilitas sewa | 180.257.628.937 |  | 180.257628937 | *Lease Liabilities* |
| Utang bank jangka Panjang | 150.000.000.000 |  | 150.000.000.000 | *Long-term bank loans* |
|  |  |  |  |  |
| **Jumlah liabilitas keuangan** | **1.703.737.361.552** |  | **1.703.737.361.562** | ***Total financial liabilities*** |
|  |  |  |  |  |

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| 1. **INSTRUMEN KEUANGAN – Lanjutan** | 1. ***FINANCIAL INSTRUMENTS - Continued*** |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **31 Desember/ December 31. 2019** | | |  |
|  | **Nilai tercatat/**  ***Carrying value*** |  | **Nilai wajar/**  ***Fair value*** |  |
|  |  |  |  |  |
| **Aset keuangan** |  |  |  | ***Financial asset*** |
| Kas dan setara kas | 232.117.189.241 |  | 232.117.189.241 | *Cash and cash equivalents* |
| Piutang usaha | 164.454.601.209 |  | 145.815.303.089 | *Trade receivables* |
| Piutang lain-lain | 3.918.547.531 |  | 3.918.547.531 | *Other receivables* |
|  |  |  |  |  |
| **Jumlah aset keuangan** | **400.490.337.981** |  | **381.851.039.861** | ***Total financial asset*** |
|  |  |  |  |  |
| **Liabilitas keuangan** |  |  |  | ***Financial liabilities*** |
| Utang bank jangka pendek | 24.678.569.749 |  | 24.678.569.749 | *Short-term bank loans* |
| Utang usaha | 101.039.665.233 |  | 101.039.665.233 | *Trade payables* |
| Utang kontraktor | 88.419.683.936 |  | 88.419.683.936 | *Contractor payables* |
| Utang lain-lain | 750.256.357.970 |  | 750.256.357.970 | *Other payables* |
| Biaya yang masih harus dibayar | 62.016.194.356 |  | 62.016.194.356 | *Accrued expenses* |
| Utang lainnya jangka pendek | 1.524.564.029 |  | 1.524.564.029 | *Short-term other payable* |
| Utang bank jangka Panjang | 176.879.793.470 |  | 176.879.793.470 | *Long-term bank loans* |
|  |  |  |  |  |
| **Jumlah liabilitas keuangan** | **1.204.814.828.743** |  | **1.204.814.828.743** | ***Total financial liabilities*** |
|  |  |  |  |  |

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| --- | --- |
| Nilai wajar aset keuangan dan liabilitas keuangan diukur dengan sebagai berikut : | *The fair value of financial asset and financial liabilities are measured at the following basis :* |
|  |  |
| Aset keuangan | *Financial asset* |
|  |  |
| Nilai wajar atas aset keuangan jangka pendek (umumnya kurang dari satu tahun) seperti kas dan setara kas. piutang usaha. dan piutang lain-lain serta aset lain-lain adalah sebesar nilai tercatat karena telah mendekati estimasi nilai wajarnya | *The fair value of short-term financial asset (generally less than one year) such as. cash and cash equivalents. trade receivables and other receivables and also other assets. is represented at it carrying amount as it approximates it’s estimated fair value.* |
|  |  |
| Liabilitas keuangan | *Financial liabilities* |
|  |  |
| Nilai wajar liabilitas keuangan jangka pendek seperti utang bank. utang usaha. utang kontraktor. utang lain-lain dan biaya yang masih harus dibayar adalah sebesar nilai tercatat karena telah mendekati estimasi nilai wajarnya. | *The fair value of financial liabilities that are short-term such as. bank loans. trade payables. contracter payables. other payables and accrued expenses. is represented at it’s carrying amount as it approximated it’s estimated fair value.* |
|  |  |
| Nilai wajar utang bank jangka panjang dan utang lain-lain jangka panjang diperkirakan mendekati nilai tercatat karena perubahan tingkat suku bunga dinilai secara berkala. | *The fair value of long-term bank loans and long term other payables is estimated to approximated it’s carrying amount due to change on interest rate repriced frequently.* |
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| 1. **PENYELESAIAN LAPORAN KEUANGAN KONSOLIDASIAN** | 1. ***COMPLETION OF THE CONSOLIDATED FINANCIAL STATEMENTS*** |
|  |  |
| Manajemen Kelompok Usaha bertanggung jawab atas penyusunan laporan keuangan konsolidasian ini yang telah diotorisasi oleh Direksi untuk diterbitkan pada tanggal 28 Mei 2020 | *The Group's management is responsible for the preparation of consolidated financial statements that have been authorized for issuance by the Directors on May 28, 2020.* |

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| 1. **INFORMASI TAMBAHAN** | 1. ***SUPPLEMENTARY INFORMATION*** |
|  |  |
| Informasi tambahan pada halaman 103 sampai dengan 107. adalah informasi keuangan PT Sejahteraraya Anugrahjaya Tbk (entitas induk saja) pada dan untuk tahun yang berakhir pada tanggal-tanggal 31 Maret 2020 dan 31 Desember 2019. | *The supplementary information on pages 103 to 107. represents financial information of PT Sejahteraraya Anugrahjaya Tbk (parent entity only) as of and for the period ended March 31. 2020 and December 31. 2019.* |

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|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **ASET** |  |  |  |  |  | ***ASSETS*** |
| **Aset Lancar** |  |  |  |  |  | ***Current Assets*** |
| Kas dan setara kas |  | 185.316.877.087 |  | 188.448.316.724 |  | *Cash and cash equivalents* |
| Piutang usaha |  |  |  |  |  | *Trade receivables* |
| Pihak berelasi |  |  |  | 1.927.400 |  | *Related party* |
| Pihak ketiga |  | 81.351.061.971 |  | 77.825.941.631 |  | *Third parties* |
| Piutang lain-lain |  |  |  |  |  | *Others receivable* |
| Pihak berelasi |  | 538.779.601.408 |  | 354.166.774.735 |  | *Related parties* |
| Pihak ketiga |  | 2.151.713.851 |  | 2.426.970.013 |  | *Third parties* |
| Pajak dibayar dimuka |  | 6.043.281 |  | 6.043.281 |  | *Prepaid tax* |
| Persediaan |  | 30.167.224.791 |  | 23.298.711.811 |  | *Inventories* |
| Uang muka |  | 45.936.297.691 |  | 48.829.475.706 |  | *Advances* |
| Biaya dibayar dimuka |  | 2.052.393.330 |  | 1.157.158.826 |  | *Prepaid expenses* |
|  |  |  |  |  |  |  |
| **Jumlah Aset Lancar** |  | **885.761.213.410** |  | **696.161.320.127** |  | ***Total Current Assets*** |
|  |  |  |  |  |  |  |
| **Aset Tidak Lancar** |  |  |  |  |  | ***Non Current Assets*** |
| Investasi saham |  | 1.853.828.151.600 |  | 1.853.828.151.600 |  | *Investment in shares* |
| Uang muka investasi |  | 153.834.062.543 |  | 143.234.062.543 |  | *Advances for investment* |
| Taksiran tagihan pajak penghasilan |  | 1.733.080.113 |  | 1.733.080.113 |  | *Estimated claim for*  *tax refund* |
| Aset tetap - setelah dikurangi akumulasi penyusutan sebesar Rp 307.319.320.340 pada 31 Maret 2020 dan Rp 299.450.011.436 pada 31 Desember 2019 |  | 442.179.362.174 |  | 406.418.413.951 |  | *Fix assets - net of*  *accumulated depreciation of Rp 307.319.320.340 in March 31. 2020 and Rp 299.450.011.436 in December 31. 2019* |
| Aset takberwujud - setelah dikurangi akumulasi sebesar amortisasi sebesar  Rp 3.310.037.830 pada 31 Maret 2020 dan Rp 3.220.886.498 pada 31 Desember 2019 |  | 263.215.394 |  | 224.546.725 |  | *Intangible assets –*  *net of accumulated*  *amortization of Rp 3.310.037.830*  *in March 31. 2020 and  Rp 3.220.886.498*  *in December 31. 2019* |
| Aset pajak tangguhan |  | 20.060.116.705 |  | 19.748.812.549 |  | *Deffered tax assets* |
| *Goodwill* |  | 237.770.574.237 |  | 237.770.574.237 |  | *Goodwill* |
|  |  |  |  |  |  |  |
| **Jumlah Aset Tidak Lancar** |  | **2.709.668.562.765** |  | **2.662.957.641.718** |  | ***Total Non - Current Assets*** |
|  |  |  |  |  |  |  |
| **Jumlah Aset** |  | **3.595.429.776.174** |  | **3.359.118.961.845** |  | ***Total Assets*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Desember/**  **December 31. 2019** |  |  |
| **LIABILITAS DAN EKUITAS** |  |  |  |  |  | ***LIABILITIES AND EQUITY*** |
|  |  |  |  |  |  |  |
| **Liabilitas Jangka Pendek** |  |  |  |  |  | ***Short - Term Liabilities*** |
| Utang usaha |  | 49.013.876.642 |  | 41.995.898.556 |  | *Trade payables* |
| Utang kontraktor |  |  |  |  |  | *Contractor Payables* |
| Utang lain-lain |  |  |  |  |  | *Other payables* |
| Pihak berelasi |  | 971.345.117.263 |  | 742.910.378.334 |  | *Related party* |
| Pihak ketiga |  | 24.107.262 |  | 24.107.262 |  | *Third party* |
| Utang pajak |  | 3.844.947.917 |  | 3.844.206.687 |  | *Taxes payable* |
| Pendapatan sewa diterima dimuka |  |  |  |  |  | *Unearned rent* |
| Pihak berelasi |  |  |  | 956.950.000 |  | *Related party* |
| Pihak ketiga |  | 1.928.552.852 |  | 1.093.854.136 |  | *Third parties* |
| Beban akrual |  | 33.764.506.679 |  | 35.341.261.030 |  | *Accrued expenses* |
| Utang jangka panjang jatuh tempo dalam satu tahun: |  |  |  |  |  | *Current portion of long-term loans:* |
| Utang bank |  |  |  |  |  | *Bank loan* |
| Pihak berelasi |  | 50.000.000.000 |  | 50.000.000.000 |  | *Related party* |
|  |  |  |  |  |  |  |
| **Jumlah Liabilitas Jangka Pendek** |  | **1.109.921.108.615** |  | **876.166.656.005** |  | ***Total Current Liabilities*** |
|  |  |  |  |  |  |  |
| **Liabilitas Jangka Panjang** |  |  |  |  |  | ***Non - Current Liabilities*** |
| Liabilitas jangka panjang -setelah dikurangi bagian jatuh tempo dalam 1 tahun: |  |  |  |  |  | *Long term loans - net of*  *current portion:* |
| Utang bank |  |  |  |  |  | *Bank loan* |
| Pihak berelasi |  | 48.664.153.860 |  | 51.879.793.470 |  | *Related party* |
| Liabilitas imbalan  paska kerja |  | 43.576.572.633 |  | 42.762.331.340 |  | *Post - employment benefit*  *liabilities* |
|  |  |  |  |  |  |  |
| **Jumlah Liabilitas Jangka Panjang** |  | **92.240.726.493** |  | **94.642.124.810** |  | ***Total Non Current***  ***Liabilities*** |
|  |  |  |  |  |  |  |
| **JUMLAH LIABILITAS** |  | **1.202.161.835.109** |  | **970.808.780.815** |  | ***TOTAL LIABILITIES*** |
|  |  |  |  |  |  |  |
| **EKUITAS** |  |  |  |  |  | ***EQUITY*** |
| Modal saham - nilai nominal  Rp 100 per saham  Modal dasar - 20.000.000.000 saham  Modal ditempatkan dan disetor - 12.000.705.445 saham pada 31 Maret 2020 dan 31 Desember 2019 |  | 1.200.070.544.500 |  | 1.200.070.544.500 |  | *Capital stock - Rp 100 par*  *value per share*  *Authorized capital – 20.000.000.000 shares*  *Issued and paid up capital 12.000.705.445 shares in March 31. 2020 and Dcember 31. 2019* |
| Tambahan modal disetor  - bersih |  | 1.124.816.856.453 |  | 1.124.816.856.453 |  | *Additional paid-in capital*  *- net* |
| Keuntungan aktuaria |  | 13.166.532.108 |  | 12.931.494.561 |  | *Gain on actuarial* |
| Ditentukan penggunaannya |  | 2.000.000.000 |  | 2.000.000.000 |  | *Appropriated* |
| Belum ditentukan penggunaannya |  | 53.214.008.004 |  | 48.491.285.516 |  | *Unappropriated* |
|  |  |  |  |  |  |  |
| **Jumlah Ekuitas** |  | **2.393.267.941.065** |  | **2.388.310.181.030** |  | ***Total Equity*** |
|  |  |  |  |  |  |  |
| **Jumlah Liabilitas dan Ekuitas** |  | **3.595.429.776.174** |  | **3.359.118.961.845** |  | ***Total Liabilities and Equity*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **March 31. 2020** |  | **31 Maret/**  **March 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| Pendapatan |  | 153.801.741.558 |  | 147.606.537.572 |  | *Revenues* |
| Beban langsung |  | (102.956.862.479) |  | (96.580.427.922) |  | *Direct cost* |
|  |  |  |  |  |  |  |
| **LABA BRUTO** |  | **50.844.879.078** |  | **51.026.109.651** |  | ***GROSS PROFIT*** |
|  |  |  |  |  |  |  |
| Beban penjualan |  | (1.860.995.087) |  | (1.374.880.686) |  | *Selling expenses* |
| Beban umum dan administrasi |  | (43.567.339.828) |  | (40.737.512.577) |  | *General and administrative*  *expenses* |
| Beban bunga |  | (2.827.856.595) |  | (3.008.333.343) |  | *Interest expense* |
| Keuntungan (kerugian) selisih kurs |  | 390.333.828 |  | 270.797.244 |  | *Gain (loss) foreign exchange* |
| Beban cadangan kerugian penurunan nilai piutang |  | - |  | (173.570.001) |  | *Impairment losses for*  *receivables* |
| Pendapatan bunga |  | 2.141.019.069 |  | 2 .342.488.899 |  | *Interest income* |
| Pendapatan sewa |  | 454.329.451 |  | 165.098.558 |  | *Rent income* |
| Lain-lain - bersih |  | (272.863.419) |  | 459.259.483 |  | *Others - net* |
|  |  |  |  |  |  |  |
| **LABA SEBELUM PAJAK PENGHASILAN** |  | **5.301.506.497** |  | **8 .969.457.228** |  | ***GAIN BEFORE***  ***INCOME TAX*** |
|  |  |  |  |  |  |  |
| **MANFAAT PAJAK PENGHASILAN** |  |  |  |  |  | ***INCOME TAX BENEFITS*** |
| Pajak kini |  | (578.784.008) |  | - |  | *Current tax* |
| Pajak tangguhan |  | - |  | (2.521.812.445) |  | *Deferred tax* |
|  |  |  |  |  |  |  |
| Jumlah Manfaat Pajak Penghasilan |  | (578.784.008) |  | (2.521.812.445) |  | *Total Income Tax Benefit* |
|  |  |  |  |  |  |  |
| **LABA BERSIH TAHUN BERJALAN** |  | **4.722.722.488** |  | **6.447.644.784** |  | ***NET GAIN FOR THE YEAR*** |
|  |  |  |  |  |  |  |
| **PENGHASILAN KOMPREHENSIF LAIN** |  |  |  |  |  | ***OTHER COMPREHENSIVE***  ***INCOME*** |
| **Pos yang tidak akan direklasifikasi ke laba rugi** |  |  |  |  |  | ***Item that will not be reclassified to profit or loss*** |
| Keuntungan aktuaria |  | (235.037.546) |  | 717.467.307 |  | *Gain on actuaria* |
| Pajak penghasilan |  | - |  | (179.366.827) |  | *Income tax* |
|  |  |  |  |  |  |  |
| Penghasilan komprehensif bersih - setelah pajak |  | **(235.037.546)** |  | **538.100.480** |  | *Net comprehensive income -*  *net of tax* |
|  |  |  |  |  |  |  |
| **JUMLAH RUGI KOMPREHENSIF TAHUN BERJALAN** |  | **4.722.722.488** |  | **6.985.745.264** |  | ***TOTAL COMPREHENSIVE***  ***LOSS FOR THE YEAR*** |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  | **Modal ditempatkan dan disetor/**  ***Issued and paid up capital*** |  | **Tambahan Modal  Disetor/ *Additional  paid-in capital*** |  | **Keuntungan aktuarial/ *Gain on actuarial*** |  | **Saldo Laba/**  ***Retained Earning*** | | | | |  |  |
|  |  |  |  | **Ditentukan penggunaannya/ *Appropriated*** |  | **Belum ditentukan penggunaannya/**  ***Unappropriated*** |  | **Jumlah ekuitas/**  ***Total equity*** |  |
| **Saldo per  31 Desember 2018** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **10.111.044.006** |  | **2.000.000.000** |  | **64.190.522.785** |  | **2.401.188.967.744** |  | ***Balance as of***  ***December 31. 2018*** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Penerbitan saham baru dalam rangka Penggabungan usaha |  | - |  | - |  | - |  | - |  | - |  | - |  | *Impact from merger* |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total rugi komprehensif |  | - |  | - |  | 538.100.480 |  | - |  | 6.447.644.784 |  | 6.985.745.262 |  | *Total comprehensive loss* |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo per  31 Maret 2019** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **10.649.144.486** |  | **2.000.000.000** |  | **70.638.167.567** |  | **2.408.174.713.006** |  | ***Balance as of***  ***March 31. 2019*** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo per  31 Desember 2019** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **12.931.494.561** |  | **2.000.000.000** |  | **48.491.285.516** |  | **2.388.310.181.030** |  | ***Balance as of***  ***December 31. 2019*** |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total rugi komprehensif |  | - |  | - |  | 235.037.547 |  | - |  | 4.722.722.488 |  | 4.957.760.035 |  | *Total comprehensive loss* |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Saldo per  31 Maret 2020** |  | **1.200.070.544.500** |  | **1.124.816.856.453** |  | **13.166.532.108** |  | **2.000.000.000** |  | 53.214.008.004 |  | 2.393.267.941.065 |  | ***Balance as of***  ***March 31. 2020*** |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  | **31 Maret/**  **march 31. 2020** |  | **31 MARET/**  **MARCH 31. 2019** |  |  |
|  |  |  |  |  |  |  |
| **ARUS kas dari**  **aktivitas operasi** |  |  |  |  |  | ***CASH FLOWS FROM***  ***OPERATING ACTIVITIES*** |
| Penerimaan dari pasien |  | 151.770.215.127 |  | 132.368.910.763 |  | *Received from patients* |
| Pembayaran kepada pemasok |  | (24.625.637.464) |  | (19.190.102.113) |  | *Payments to suppliers* |
| Pembayaran kepada direksi dan karyawan |  | (74.187.888.848) |  | (70.520.029.500) |  | *Payments to directors and employees* |
| Pembayaran untuk operasional lainnya |  | (34.194.622.641) |  | (27.184.728.772) |  | *Payments for other operating activity* |
| Kas yang dihasilkan dari operasi |  | 18.762.066.174 |  | 15.474.050.379 |  | *Cash generated from operastions* |
| Pembayaran untuk pajak |  | (7.294.384.674) |  | (7.222.239.581) |  | *Payment for tax* |
| Penghasilan bunga yang diterima |  | 2.141.019.069 |  | 2.342.488.899 |  | *Interest income received* |
| Pembayaran Bunga |  | (2.397.301.036) |  | (2.619.444.451) |  | *Payment for interest* |
| Kas Bersih Diperoleh dari  Aktivitas Operasi |  | 10.780.843.974 |  | 7.974.855.246 |  | *Net Cash Provided by*  *Operating Activites* |
|  |  |  |  |  |  |  |
| **ARUS KAS DARI AKTIVITAS INVESTASI** |  |  |  |  |  | ***CASH FLOWS FROM***  ***INVESTING ACTIVITIES*** |
| Hasil penjualan aset tetap |  | (14.006.562.797) |  | (2.890.129.824) |  | *Proceeds from sale of fixed assets* |
| Perolehan perangkat lunak |  |  |  |  |  | *Acquisition of software* |
| Uang muka pembelian aset tetap |  | (6.023.080.090) |  | (19.647.783.417) |  | *Advances for purchase of fixed assets* |
|  |  |  |  |  |  |  |
| Kas Bersih Digunakan untuk Aktivitas  Investasi |  | (20.029.642.887) |  | (22.537.913.241) |  | *Net Cash Used in Investing Activities* |
|  |  |  |  |  |  |  |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** |  |  |  |  |  | ***CASH FLOWS FROM***  ***FINANCING ACTIVITIES*** |
| Penerimaan (pembayaran) utang dari  pihak berelasi |  | 9.332.998.886 |  | 50.000.000.000 |  | *Received (payment) loan from*  *related party* |
| Pembayaran pinjaman kepada entitas anak |  | (3.215.639.610) |  | (50.230.795.112) |  | *Proceed to subsidiary loan* |
| Kas Bersih Diperoleh dari (Digunakan  untuk) Aktivitas Pendanaan |  | 6.117.359.276 |  | (230.795.112) |  | *Net Cash Provided by (Used for)*  *Financing Activities* |
|  |  |  |  |  |  |  |
| **PENURUNAN BERSIH KAS. SETARA KAS DAN CERUKAN** |  | **(3.131.439.637)** |  | **(14.793.853.108)** |  | ***NET DECREASE IN***  ***CASH. CASH EQUIVALENTS AND BANK OVERDRAFT*** |
|  |  |  |  |  |  |  |
| **KAS. SETARA KAS. CERUKAN PADA AWAL TAHUN** |  | **188.448.316.724** |  | **199.591.349.638** |  | ***CASH. CASH EQUIVALENTS***  ***AND BANK OVERDRAFT AT BEGINNING OF YEAR*** |
|  |  |  |  |  |  |  |
| **KAS. SETARA KAS. CERUKAN AKHIR TAHUN** |  | **185.316.877.087** |  | **184.797.496.530** |  | ***CASH. CASH EQUIVALENTS***  ***AND BANK OVERDRAFT AT THE END OF YEAR*** |