

**PT MEKAR INVESTAMA SAMPOERNA**

**LAPORAN KEUANGAN  
TANGGAL 31 DESEMBER 2020 SERTA  
TAHUN YANG BERAKHIR PADA TANGGAL  
TERSEBUT  
DAN LAPORAN AUDITOR INDEPENDEN**

***FINANCIAL STATEMENTS  
AS OF DECEMBER 31, 2020 AND  
FOR THE YEAR THEN ENDED  
AND INDEPENDENT AUDITOR'S REPORT***

**SURAT PERNYATAAN DIREKSI  
TENTANG  
TANGGUNG JAWAB ATAS LAPORAN KEUANGAN  
UNTUK TAHUN YANG BERAKHIR  
31 DESEMBER 2020  
PT MEKAR INVESTAMA SAMPOERNA**

**BOARDS OF DIRECTORS' STATEMENTS REGARDING  
THE RESPONSIBILITY FOR  
THE FINANCIAL STATEMENTS  
FOR PERIOD ENDED  
DECEMBER 31, 2020  
PT MEKAR INVESTAMA SAMPOERNA**

Kami yang bertanda tangan dibawah ini:

*We the undersigned:*

| Nama          | Name   |
|---------------|--|
| Alamat Kantor | Pandu Aditya Kristy<br>Sampoerna Strategic Square South<br>Tower Lantai 21 |
| Jabatan       | Presiden Direktur / President Director                                     |

*Office address*

*Position*

Menyatakan bahwa:

*Declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan PT Mekar Investama Sampoerna.
2. Laporan keuangan Perseroan telah disusun dan disajikan sesuai dengan prinsip Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Perseroan telah dimuat secara lengkap dan benar;  
b. Laporan keuangan Perseroan tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Kami bertanggung jawab atas sistem pengendalian internal dalam Perseroan.

Demikian pernyataan ini dibuat dengan sebenarnya.

1. *We are responsible for the preparation and presentation of the financial statements of PT Mekar Investama Sampoerna.*
2. *The Company's financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standard;*
3. a. *All information in the Company's financial statements has been disclosed in a complete and truthful manner;*  
b. *The Company's financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts;*
4. *We are responsible for the Company's internal control system.*

*We certify the accuracy of the statement.*

Jakarta, 21 Desember 2021 / December 21, 2021  
Atas nama dan mewakili Direksi / For and on behalf the Board of Directors



**Pandu Aditya Kristy**  
Presiden Direktur/President Director

# Kosasih, Nurdyaman, Mulyadi, Tjahjo & Rekan

Registered Public Accountants No. 854/KM.1/2015

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*The original report included herein is in the Indonesian language.*

## Laporan Auditor Independen

Laporan No. 01330/2.1051/AU.1/10/0269-1/1/XII/2021

Pemegang Saham, Dewan Komisaris dan Direksi  
**PT MEKAR INVESTAMA SAMPOERNA**

Kami telah mengaudit laporan keuangan PT Mekar Investama Sampoerna terlampir, yang terdiri dari laporan posisi keuangan tanggal 31 Desember 2020 serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas, laporan arus kas untuk tahun yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya.

### Tanggung jawab manajemen atas laporan keuangan

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

### Tanggung jawab auditor

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

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

## Independent Auditor's Report

Report No. 01330/2.1051/AU.1/10/0269-1/1/XII/2021

**The Shareholders, Commissioner and Board of Directors  
PT MEKAR INVESTAMA SAMPOERNA**

*We have audited the accompanying financial statements of PT Mekar Investama Sampoerna, which comprise the statement of financial position as of December 31, 2020, and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.*

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

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

### **Auditor's responsibility**

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

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

*The original report included herein is in the Indonesian language.*

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

#### **Opini**

Menurut opini kami, laporan keuangan terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan PT Mekar Investama Sampoerna tanggal 31 Desember 2020, serta kinerja keuangan dan arus kas untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

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

#### **Opinion**

*In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of PT Mekar Investama Sampoerna as of December 31, 2020, and its financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.*

**KOSASIH, NURDIYAMAN, MULYADI, TJAHO & REKAN**



**Drs. Nunu Nurdiyaman, CPA**  
Izin Akuntan Publik No./ Public Accountant License No. AP. 0269

21 Desember 2021/ December 21, 2021

**PT MEKAR INVESTAMA SAMPOERNA  
LAPORAN POSISI KEUANGAN  
Tanggal 31 Desember 2020  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT MEKAR INVESTAMA SAMPOERNA  
STATEMENT OF FINANCIAL POSITION  
As of December 31, 2020  
(Expressed in Rupiah, unless otherwise stated)**

|                                      | Catatan/<br>Notes | 2020                 | 2019                 |  |
|--------------------------------------|-------------------|----------------------|----------------------|--|
| <b>ASET</b>                          |                   |                      |                      | <b>ASSETS</b>                                |
| <b>ASET LANCAR</b>                   |                   |                      |                      | <b>CURRENT ASSETS</b>                        |
| Kas dan bank                         | 2, 4              | 4.621.894.201        | 2.918.673.992        | <i>Cash on hand and in banks</i>             |
| Piutang usaha                        | 2, 5              | 137.201.143          | 507.269.479          | <i>Trade receivables</i>                     |
| Piutang lain-lain - neto             |                   |                      |                      | <i>Other receivables - net</i>               |
| Pihak ketiga                         | 2, 6              | 205.370.241          | 7.120.552            | <i>Third parties</i>                         |
| Pihak berelasi                       | 2, 6, 17          | 2.405.285.463        | 2.289.436.003        | <i>Related party</i>                         |
| Uang muka                            | 2                 | -                    | 18.000.000           | <i>Advances</i>                              |
| Biaya dibayar di muka                | 2, 7              | 155.720.830          | 563.631.645          | <i>Prepaid expenses</i>                      |
| Total Aset Lancar                    |                   | 7.525.471.878        | 6.304.131.671        | <i>Total Current Assets</i>                  |
| <b>ASET TIDAK LANCAR</b>             |                   |                      |                      | <b>NON-CURRENT ASSETS</b>                    |
| Aset tetap - neto                    | 2, 8              | 162.745.944          | 226.873.248          | <i>Property and equipment - net</i>          |
| Deposit                              | 2                 | 39.207.140           | 36.207.141           | <i>Deposits</i>                              |
| Total Aset Tidak Lancar              |                   | 201.953.084          | 263.080.389          | <i>Total Non-Current Assets</i>              |
| <b>TOTAL ASET</b>                    |                   | <b>7.727.424.962</b> | <b>6.567.212.060</b> | <b>TOTAL ASSETS</b>                          |
| <b>LIABILITAS DAN EKUITAS</b>        |                   |                      |                      | <b>LIABILITIES AND EQUITY</b>                |
| <b>LIABILITAS JANGKA PENDEK</b>      |                   |                      |                      | <b>CURRENT LIABILITIES</b>                   |
| Utang usaha                          | 2                 | 19.383.000           | -                    | <i>Trade payables</i>                        |
| Utang lain-lain                      |                   |                      |                      | <i>Other payables</i>                        |
| Pihak ketiga                         | 2, 9              | 21.343.471           | 43.365.227           | <i>Third parties</i>                         |
| Pihak berelasi                       | 2, 9, 17          | -                    | 222.269.694          | <i>Related party</i>                         |
| Biaya yang masih harus dibayar       | 2, 10             | 59.975.001           | 165.737.092          | <i>Accrued expenses</i>                      |
| Utang pajak                          | 2, 11             | 189.239.993          | 323.668.780          | <i>Taxes payable</i>                         |
| Total Liabilitas Jangka Pendek       |                   | 289.941.465          | 755.040.793          | <i>Total Current Liabilities</i>             |
| <b>LIABILITAS JANGKA PANJANG</b>     |                   |                      |                      | <b>NON-CURRENT LIABILITIES</b>               |
| Liabilitas imbalan kerja             | 2, 18             | 1.766.575.000        | 4.670.017.000        | <i>Employee benefits liability</i>           |
| <b>TOTAL LIABILITAS</b>              |                   | <b>2.056.516.465</b> | <b>5.425.057.793</b> | <b>TOTAL LIABILITIES</b>                     |
| <b>EKUITAS</b>                       |                   |                      |                      | <b>EQUITY</b>                                |
| Modal saham                          |                   |                      |                      | <i>Share capital</i>                         |
| Nilai nominal Rp 2.500.000 per saham |                   |                      |                      | <i>Rp 2,500,000 par value per share;</i>     |
| Modal dasar, ditempatkan dan         |                   |                      |                      | <i>Authorized, issued and fully paid -</i>   |
| disetor penuh – 23.902 saham         |                   |                      |                      | <i>23,902 shares as of</i>                   |
| pada 31 Desember 2020                |                   |                      |                      | <i>December 31, 2020 and</i>                 |
| dan 14.200 saham                     |                   |                      |                      | <i>14,200 share as of</i>                    |
| pada 31 Desember 2019                |                   |                      |                      | <i>December 31, 2019</i>                     |
| Setoran uang muka modal              | 12                | 59.755.000.000       | 35.500.000.000       | <i>Deposit for future stock subscription</i> |
| Defisit                              | 13                | 3.300.000.000        | 3.000.000.000        | <i>Deficit</i>                               |
|                                      |                   | (57.384.091.503)     | (37.357.845.733)     |  |
| <b>TOTAL EKUITAS</b>                 |                   | <b>5.670.908.497</b> | <b>1.142.154.267</b> | <b>TOTAL EQUITY</b>                          |
| <b>TOTAL LIABILITAS DAN EKUITAS</b>  |                   | <b>7.727.424.962</b> | <b>6.567.212.060</b> | <b>TOTAL LIABILITIES AND EQUITY</b>          |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

The accompanying notes form an integral part of these financial statements.

**PT MEKAR INVESTAMA SAMPOERNA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN  
Tahun Yang Berakhir Pada Tanggal  
31 Desember 2020  
(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT MEKAR INVESTAMA SAMPOERNA  
STATEMENT OF PROFIT OR LOSS  
AND OTHER COMPREHENSIVE INCOME  
For The Year Ended  
December 31, 2020  
(Expressed in Rupiah, unless otherwise stated)**

|   | 2020                    | Catatan/<br>Notes | 2019                    |   |
|---|-------------------------|-------------------|-------------------------|---|
| <b>PENDAPATAN</b>   | 1.567.464.852           | 2, 14             | 1.422.150.500           | <b>REVENUES</b>   |
| <b>BEBAN POKOK PENDAPATAN</b>                             | (1.451.013.205)         | 2, 15             | 1.921.654.686           | <b>COST OF REVENUES</b>   |
| <b>LABA (RUGI) BRUTO</b>                                  | <b>116.451.647</b>      |                   | <b>(499.504.186)</b>    | <b>GROSS PROFIT (LOSS)</b>  |
| <b>BEBAN USAHA</b>  |                         |                   |                         | <b>OPERATING EXPENSES</b>   |
| Beban penjualan   | 79.141.248              | 2, 16             | 87.133.708              | Selling expenses  |
| Beban umum dan administrasi                               | 20.217.740.956          | 2, 16             | 26.434.413.702          | General and administrative expenses                                 |
| <b>RUGI USAHA</b>   | <b>(20.180.430.557)</b> |                   | <b>(27.021.051.596)</b> | <b>OPERATING LOSS</b>   |
| <b>PENGHASILAN (BEBAN) LAIN-LAIN</b>                      |                         | 2                 |                         | <b>OTHER INCOME (EXPENSES)</b>                                      |
| Pendapatan bunga  | 9.987.972               |                   | 55.963.797              | Interest income   |
| Biaya bank  | (27.052.092)            |                   | (73.055.176)            | Bank charges  |
| Rugi penjualan aset tetap                                 | (15.985.124)            | 8                 | -                       | Loss on sale of property and equipment                              |
| Lain-lain   | (29.258.644)            |                   | 508.512.720             | Others  |
| <b>Total Penghasilan (Beban) Lain-lain</b>                | <b>(62.307.888)</b>     |                   | <b>491.421.341</b>      | <b>Total Other Income (Expenses)</b>                                |
| <b>RUGI SEBELUM PAJAK FINAL DAN PAJAK PENGHASILAN</b>     | <b>(20.242.738.445)</b> |                   | <b>(26.529.630.255)</b> | <b>LOSS BEFORE FINAL TAX AND INCOME TAX</b>                         |
| <b>BEBAN PAJAK PENGHASILAN</b>                            |                         |                   |                         | <b>INCOME TAX EXPENSES</b>  |
| Final   | (7.837.325)             | 2, 11             | (7.141.242)             | Final   |
| <b>RUGI NETO</b>  | <b>(20.250.575.770)</b> |                   | <b>(26.536.771.497)</b> | <b>NET LOSS</b>   |
| <b>PENDAPATAN KOMPREHENSIF LAIN</b>                       |                         |                   |                         | <b>OTHER COMPREHENSIVE INCOME</b>                                   |
| Pos yang tidak akan direklasifikasi ke laba rugi:         |                         |                   |                         | Item that will not be reclassified subsequently to profit and loss: |
| Pengukuran kembali liabilitas imbalan kerja               | 224.330.000             | 2, 18             | 428.143.000             | Remeasurement of employee benefits liability                        |
| <b>Total Pendapatan Komprehensif Lain - setelah pajak</b> | <b>224.330.000</b>      |                   | <b>428.143.000</b>      | <b>Total Other Comprehensive Income - net of tax</b>                |
| <b>TOTAL RUGI KOMPREHENSIF</b>                            | <b>(20.026.245.770)</b> |                   | <b>(26.108.628.497)</b> | <b>TOTAL COMPREHENSIVE LOSS</b>                                     |

Catatan terlampir merupakan bagian yang tidak terpisahkan dari laporan keuangan.

The accompanying notes form an integral part of these financial statements.