

**LAPORAN ATAS REVIU INFORMASI KEUANGAN  
INTERIM**

Laporan No. MR/L-014/20

Pemegang Saham, Dewan Komisaris dan Direksi

**PT Optima Prima Metal Sinergi Tbk**

Kami telah mereviu laporan keuangan interim PT Optima Prima Metal Sinergi Tbk terlampir, yang terdiri dari laporan posisi keuangan interim tanggal 31 Maret 2020, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas interim untuk periode tiga bulan yang berakhir pada tanggal tersebut, dan suatu ikhtisar kebijakan akuntansi signifikan dan informasi penjelasan lainnya. Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan interim ini sesuai dengan Standar Akuntansi Keuangan di Indonesia. Tanggung jawab kami adalah untuk menyatakan suatu kesimpulan atas laporan keuangan interim ini berdasarkan reviu kami.

**Ruang lingkup reviu**

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

**REPORT ON REVIEW OF INTERIM FINANCIAL  
INFORMATION**

Report No. MR/L-014/20

The Shareholders, Boards of Commissioners and Directors

**PT Optima Prima Metal Sinergi Tbk**

*We have reviewed the accompanying interim financial statements of PT Optima Prima Metal Sinergi Tbk, which comprise the interim statement of financial position as of March 31, 2020, and the interim statements of profit or loss and other comprehensive income, changes in equity and cash flows for the three-month period then ended, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these interim financial statements in accordance with Indonesian Financial Accounting Standards. Our responsibility is to express a conclusion on these interim financial statements based on our review.*

**Scope of review**

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

**Kesimpulan**

Berdasarkan revidi kami, tidak ada hal-hal yang menjadi perhatian kami yang menyebabkan kami percaya bahwa laporan keuangan interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan interim PT Optima Prima Metal Sinergi Tbk tanggal 31 Maret 2020, serta kinerja keuangan dan arus kas interim untuk periode tiga bulan yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

**Conclusion**

*Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim financial statements do not present fairly, in all material respects, the interim financial position of PT Optima Prima Metal Sinergi Tbk and as of March 31, 2020, and its interim financial performance and cash flows for the three-month period then ended, in accordance with Indonesian Financial Accounting Standards.*

**KANTOR AKUNTAN PUBLIK / REGISTERED PUBLIC ACCOUNTANTS  
MORHAN DAN REKAN**



**David Kurniawan, CPA**

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

24 Juli 2020 / July 24, 2020

	<u>Catatan / Notes</u>	<u>31 Maret 2020 / March 31, 2020</u>	<u>31 Desember 2019 / December 31, 2019</u>	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2f,2h,4,26, 27	60.123.083.063	37.208.131.922	Cash and cash equivalents
Piutang usaha	2f,5,26,27			Trade receivables
Pihak ketiga		3.516.427.520	4.813.176.070	Third parties
Pihak berelasi	2e,25	70.983.000	-	Related party
Persediaan	2j,6	15.916.593.483	19.292.422.948	Inventories
Biaya dibayar di muka	2k,7	133.487.334	164.393.413	Prepaid expenses
Uang jaminan	2f,9,26,27	30.971.017.472	53.000.000.000	Security deposits
<b>Jumlah Aset Lancar</b>		<b>110.731.591.872</b>	<b>114.478.124.353</b>	<b>Total Current Assets</b>
<b>ASET TIDAK LANCAR</b>				<b>NON-CURRENT ASSETS</b>
Aset tetap – bersih	2l,10	1.892.564.265	1.629.201.835	Fixed assets – net
Aset pajak tanggung	2p,8d	94.356.225	79.368.109	Deferred tax assets
<b>Jumlah Aset Tidak Lancar</b>		<b>1.986.920.490</b>	<b>1.708.569.944</b>	<b>Total Non-Current Assets</b>
<b>JUMLAH ASET</b>		<b>112.718.512.362</b>	<b>116.186.694.297</b>	<b>TOTAL ASSETS</b>

	<u>Catatan / Notes</u>	<u>31 Maret 2020 / March 31, 2020</u>	<u>31 Desember 2019 / December 31, 2019</u>	
<b>LIABILITAS DAN EKUITAS</b>				<b>LIABILITIES AND EQUITY</b>
<b>LIABILITAS</b>				<b>LIABILITIES</b>
<b>LIABILITAS JANGKA PENDEK</b>				<b>CURRENT LIABILITIES</b>
Utang usaha	2f,11,26,27			Trade payable
Pihak ketiga		220.290.547	1.043.548.455	Third parties
Pihak berelasi	2e,25	678.957.745	-	Related parties
Utang lain-lain – pihak ketiga	2f,12,26,27	84.904.782	-	Other payables – third parties
Beban masih harus dibayar	2f,13,26,27	62.883.308	21.703.032	Accrued expenses
Utang pajak	8a	337.530.160	489.334.014	Taxes payables
<b>Jumlah Liabilitas Jangka Pendek</b>		<b><u>1.384.566.542</u></b>	<b><u>1.554.585.501</u></b>	<b>Total Current Liabilities</b>
<b>LIABILITAS JANGKA PANJANG</b>				<b>NON-CURRENT LIABILITY</b>
Liabilitas diestimasi atas imbalan kerja karyawan	2n,14	<u>377.424.900</u>	<u>317.472.435</u>	Estimated liabilities for employees' benefits
<b>JUMLAH LIABILITAS</b>		<b><u><u>1.761.991.442</u></u></b>	<b><u><u>1.872.057.936</u></u></b>	<b>TOTAL LIABILITIES</b>

	<u>Catatan / Notes</u>	<u>31 Maret 2020 / March 31, 2020</u>	<u>31 Desember 2019 / December 31, 2019</u>	
<b>EKUITAS</b>				<b>EQUITY</b>
Modal saham – nilai nominal per saham Rp 100				Share capital – Rp 100 par value per share
Modal dasar – 2.400.000.000 saham				Authorized – 2,400,000,000 shares
Modal ditempatkan dan disetor penuh – 1.000.000.000 saham	15	100.000.000.000	100.000.000.000	Issued and fully paid – 1,000,000,000 shares
Tambahan modal disetor	16	10.336.806.945	10.336.806.945	Additional paid-in capital
Saham treasuri	2f,17	(4.194.312.045)	-	Treasury stock
Penghasilan komprehensif lain		(102.970.523)	(69.168.754)	Other comprehensive income
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	18	300.000.000	300.000.000	Appropriated
Belum ditentukan penggunaannya		4.616.996.543	3.746.998.170	Unappropriated
<b>JUMLAH EKUITAS</b>		<b>110.956.520.920</b>	<b>114.314.636.361</b>	<b>TOTAL EQUITY</b>
<b>JUMLAH LIABILITAS DAN EKUITAS</b>		<b>112.718.512.362</b>	<b>116.186.694.297</b>	<b>TOTAL LIABILITIES AND EQUITY</b>

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

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**INTERIM STATEMENT OF PROFIT OR LOSS AND OTHER**  
**COMPREHENSIVE INCOME**  
 For The Three-Month Period Ended  
 March 31, 2020  
 (Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	2020 (Tiga Bulan / Three Months)	2019 (Tiga Bulan / Three Months) (Tidak Direviu / Unreviewed)	
<b>PENJUALAN BERSIH</b>	2o,20	7.339.634.908	28.908.186.733	<b>NET SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	2o,21	(5.776.758.580)	(26.040.634.075)	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>		<b>1.562.876.328</b>	<b>2.867.552.658</b>	<b>GROSS PROFIT</b>
Beban penjualan	2o,22	(2.500.000)	(4.837.600)	<i>Selling expenses</i>
Beban umum dan administrasi	2o,22	(1.145.193.498)	(1.002.644.213)	<i>General and administrative expenses</i>
<b>LABA USAHA</b>		<b>415.182.830</b>	<b>1.860.070.845</b>	<b>INCOME FROM OPERATIONS</b>
Pendapatan keuangan	2o	656.229.244	34.689.816	<i>Finance income</i>
Pendapatan (beban) lain-lain – bersih	2o,23	(97.497.811)	154.802.247	<i>Other income (expense) - net</i>
<b>LABA SEBELUM PAJAK PENGHASILAN</b>		<b>973.914.263</b>	<b>2.049.562.908</b>	<b>INCOME BEFORE INCOME TAX</b>
<b>BEBAN PAJAK PENGHASILAN – BERSIH</b>	2p,8b	<b>(103.915.890)</b>	<b>(536.508.958)</b>	<b>INCOME TAX EXPENSE – NET</b>
<b>LABA BERSIH TAHUN BERJALAN</b>		<b>869.998.373</b>	<b>1.513.053.950</b>	<b>NET INCOME FOR THE YEAR</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>				<b>OTHER COMPREHENSIVE INCOME</b>
<b>Pos yang tidak akan direklasifikasikan ke laba rugi</b>				<b>Item that will not reclassified to profit or loss</b>
Pengukuran kembali liabilitas imbalan kerja karyawan	2n,14	(45.069.025)	(96.214.601)	<i>Remeasurement of liabilities for employees' benefits</i>
Pajak penghasilan terkait	2p,8d	11.267.256	24.053.650	<i>Related income tax</i>
<b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>		<b>836.196.604</b>	<b>1.440.892.999</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>
<b>LABA BERSIH PER SAHAM DASAR</b>	2q,24	<b>0,87</b>	<b>15,93</b>	<b>BASIC NET INCOME PER SHARE</b>

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**LAPORAN PERUBAHAN EKUITAS INTERIM**  
**Untuk Periode Tiga Bulan Yang Berakhir Pada Tanggal 31 Maret 2020**  
**(Disajikan dalam Rupiah, kecuali dinyatakan lain)**

**PT OPTIMA PRIMA METAL SINERGI Tbk**  
**INTERIM STATEMENT OF CHANGES IN EQUITY**  
**For The Three-Month Period Ended**  
**March 31, 2020 (Unaudited)**  
**(Expressed in Rupiah, unless otherwise stated)**

	Catatan / Notes	Modal Saham / Share Capital	Saham Treasuri / Treasury Stock	Tambahkan Modal Disetor / Additional Paid In Capital	Uang Muka Setoran Modal / Deposit for Future Stock Subscription	Penghasilan Komprehensif Lain / Other Comprehensive Income	Saldo Laba / Retained Earnings		Jumlah Ekuitas / Total Equity	
							Telah Ditetapkan Penggunaannya / Appropriated	Belum Ditetapkan Penggunaannya / Unappropriated		
<b>Saldo pada tanggal 1 Januari 2019</b>		<b>9.500.000.000</b>	-	-	<b>4.700.000.000</b>	<b>66.038.319</b>	-	<b>10.915.960.907</b>	<b>25.181.999.226</b>	<i>Balance as of January 1, 2019</i>
Laba bersih periode berjalan		-	-	-	-	-	-	1.513.053.951	1.513.053.951	<i>Net income for the period</i>
Penghasilan komprehensif lain		-	-	-	-	(72.160.951)	-	-	(72.160.951)	<i>Other comprehensive income</i>
Pembentukan cadangan	18	-	-	-	-	-	300.000.000	(300.000.000)	-	<i>General reserves</i>
<b>Saldo pada tanggal 31 Maret 2019</b>		<b>9.500.000.000</b>	-	-	<b>4.700.000.000</b>	<b>(6.122.632)</b>	<b>300.000.000</b>	<b>12.129.014.858</b>	<b>26.622.892.226</b>	<i>Balance as of December 31, 2019</i>
<b>Saldo pada tanggal 1 Januari 2020</b>		<b>100.000.000.000</b>	-	<b>10.336.806.945</b>	-	<b>(69.168.754)</b>	<b>300.000.000</b>	<b>3.746.998.170</b>	<b>114.314.636.361</b>	<i>Balance as of January 1, 2020</i>
Penambahan saham treasuri	17	-	(4.194.312.045)	-	-	-	-	-	(4.194.312.045)	<i>Additional treasury stock</i>
Laba bersih periode berjalan		-	-	-	-	-	-	869.998.373	869.998.373	<i>Net income for the period</i>
Penghasilan komprehensif lain		-	-	-	-	(33.801.769)	-	-	(33.801.769)	<i>Other comprehensive income</i>
<b>Saldo pada tanggal 31 Maret 2020</b>		<b>100.000.000.000</b>	<b>(4.194.312.045)</b>	<b>10.336.806.945</b>	-	<b>(102.970.523)</b>	<b>300.000.000</b>	<b>4.616.996.543</b>	<b>110.956.520.920</b>	<i>Balance as of March 31, 2020</i>

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

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

	Catatan / Notes	2020 (Tiga Bulan / Three Months)	2019 (Tiga Bulan / Three Months) (Tidak Direviu / Unreviewed)	
				<b>CASH FLOWS FROM (FOR) OPERATING ACTIVITIES</b>
				<i>Cash receipt from Customers</i>
<b>ARUS KAS DARI (UNTUK) AKTIVITAS OPERASI</b>				
Penerimaan kas dari pelanggan		8.565.400.458	19.134.224.047	
Pembayaran kas kepada pemasok		(2.461.323.028 )	(14.798.185.681 )	<i>Cash paid to supplier</i>
Pembayaran untuk beban usaha		(510.352.880 )	(427.518.833 )	<i>Cash paid for operating expenses</i>
Pembayaran kepada karyawan		(600.813.763 )	(593.117.164 )	<i>Cash paid to employees</i>
Pembayaran pajak penghasilan		-	(36.510.804 )	<i>Income tax paid</i>
Penerimaan (pembayaran) lainnya		420.894.415	(645.864.828 )	<i>Cash receipt (disbursement) for others</i>
<b>Kas Neto Diperoleh dari Aktivitas Operasi</b>		<b>5.413.805.202</b>	<b>2.633.026.737</b>	<b>Net Cash Provided by Operating Activities</b>
				<b>CASH FLOWS FOR INVESTING ACTIVITY</b>
				<i>Placement of security deposit</i>
Penempatan uang jaminan		22.028.982.528	-	
Perolehan aset tetap	10	(333.524.544 )	(1.649.050.000 )	<i>Acquisition of fixed assets</i>
<b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Investasi</b>		<b>21.695.457.984</b>	<b>(1.649.050.000)</b>	<b>Net Cash Provided by (Used In) Investing Activities</b>
				<b>CASH FLOWS FROM (FOR) FINANCIAL ACTIVITIES</b>
				<i>Receipt of related parties debt</i>
Penerimaan utang dari pihak berelasi		-	151.000.000	
Saham treasury	2f,17	(4.194.312.045 )	-	<i>Treasury stock</i>
<b>Kas Neto Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan</b>		<b>(4.194.312.045 )</b>	<b>151.000.000</b>	<b>Net Cash Provided by (Used in) Financing Activities</b>
				<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>
<b>KAS DAN SETARA KAS DAN SETARA KAS</b>		<b>22.914.951.141</b>	<b>1.134.976.737</b>	<b>CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD</b>
<b>KAS DAN SETARA KAS AWAL PERIODE</b>	4	<b>37.208.131.922</b>	<b>3.401.254.979</b>	
<b>KAS DAN SETARA KAS AKHIR PERIODE</b>	4	<b>60.123.083.063</b>	<b>4.536.231.716</b>	<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>