

LAPORAN ATAS REVIU INFORMASI KEUANGAN INTERIM

Laporan No. MR/L-031/19

Pemegang Saham, Dewan Komisaris dan Direksi

PT Optima Prima Metal Sinergi Tbk (Dahulu PT Asian Prima Indosteel)

Kami telah mereviu laporan keuangan interim PT Optima Prima Metal Sinergi Tbk terlampir, yang terdiri dari laporan posisi keuangan interim tanggal 30 September 2019, serta laporan laba rugi dan penghasilan komprehensif lain, laporan perubahan ekuitas dan laporan arus kas interim untuk periode sembilan 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-031/19

The Shareholders, Boards of Commissioners and Directors

PT Optima Prima Metal Sinergi Tbk (Previously PT Asian Prima Indosteel)

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 September 30, 2019, and the interim statements of profit or loss and other comprehensive income, changes in equity and cash flows for the nine-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 rewiu kami, tidak ada hal-hal yang menjadi perhatian kami yang menyebabkan kami percaya bahwa laporan keuangan interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan interim PT Optima Prima Metal Sinergi Tbk tanggal 30 September 2019, serta kinerja keuangan dan arus kas interim untuk periode sembilan 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 September 31, 2019, and its interim financial performance and cash flows for the nine-month period then ended, in accordance with Indonesian Financial Accounting Standards.

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



David Kurniawan, CPA

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

25 November 2019 / November 25, 2019

	<u>Catatan / Notes</u>	<u>30 September 2019 / September 30, 2019</u>	<u>31 Desember 2018 / December 31, 2018</u>	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	2e,2h,4,28, 29	37.000.747.433	3.401.254.979	Cash on hand and in banks
Piutang usaha	2e,5,28,29			Trade receivables
Pihak berelasi	2d,27	12.987.399.319	43.095.496.441	Related parties
Pihak ketiga		2.975.780.701	1.809.071.596	Third parties
Persediaan	2h,6	9.629.505.001	20.205.809.283	Inventories
Uang muka dan biaya dibayar di muka	2i,7	241.411.191	548.473.900	Advances and prepaid expenses
Pajak dibayar di muka	8a	338.353.560	-	Prepaid tax
Uang jaminan	9	53.000.000.000	-	Deposit
Jumlah Aset Lancar		116.173.197.205	69.060.106.199	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap – bersih	2j,10	1.658.992.074	38.366.760	Fixed assets – net
Aset pajak tanggungan	2o,8e	108.934.472	19.728.144	Deferred tax assets
Biaya ditangguhkan	11	-	260.000.000	Deferred expense
Jumlah Aset Tidak Lancar		1.767.926.546	318.094.904	Total Non-Current Assets
JUMLAH ASET		117.941.123.751	69.378.201.103	TOTAL ASSETS

	<u>Catatan / Notes</u>	<u>30 September 2019 / September 30, 2019</u>	<u>31 Desember 2018 / December 31, 2018</u>	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha – pihak ketiga	2e,12,28,29	1.714.580.524	5.040.368.214	Trade payables – third parties
Utang lain-lain – pihak ketiga	2e,13,28,29	29.774.081	40.269.854	Other payables – third parties
Beban masih harus dibayar	2e,14,28,29	165.481.537	339.934.017	Accrued expenses
Uang muka pelanggan		84.363.086	-	Advance from customer
Utang pajak	8b	692.614.318	3.963.717.216	Taxes payable
Utang pemegang saham	2d,2e,15,27 28,29	-	34.733.000.000	Shareholder loan
Jumlah Liabilitas Jangka Pendek		<u>2.686.813.546</u>	<u>44.117.289.301</u>	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITY
Liabilitas diestimasi atas imbalan kerja karyawan	2l,16	435.737.889	78.912.576	Estimated liabilities for employees' benefits
JUMLAH LIABILITAS		<u>3.122.551.435</u>	<u>44.196.201.877</u>	TOTAL LIABILITIES

	<u>Catatan / Notes</u>	<u>30 September 2019 / September 30, 2019</u>	<u>31 Desember 2018 / December 31, 2018</u>	
EKUITAS				EQUITY
Modal saham – nilai nominal per saham Rp 100 pada tanggal 30 September 2019 dan Rp 1.000.000 pada tanggal 31 Desember 2018				Share capital – Rp 100 par value as of September 30, 2019 and Rp 1,000,000 par value as of December 31, 2019
Modal dasar – 2.400.000.000 saham pada tanggal 30 September 2019 dan 38.000 saham pada tanggal 31 Desember 2018				Authorized – 2,400,000,000 shares as of September 30, 2019 and 38,000 shares as of December 31, 2018
Modal ditempatkan dan disetor penuh – 1.000.000.000 saham pada tanggal 30 September 2019 dan 9.500 saham pada tanggal 31 Desember 2018	17	100.000.000.000	9.500.000.000	Issued and fully paid – 1,000,000,000 shares as of September 30, 2019 and 9,500 shares as of December 31, 2018
Tambahan modal disetor	18	11.353.982.528	-	Additional paid-in capital
Uang muka setoran modal	19	-	4.700.000.000	Deposit for future stock subscription
Penghasilan komprehensif lain		(150.444.534)	66.038.319	Other comprehensive income
Saldo laba				Retained earnings
Telah ditentukan penggunaannya	20	300.000.000	-	Appropriated
Belum ditentukan penggunaannya		<u>3.315.034.322</u>	<u>10.915.960.907</u>	Unappropriated
JUMLAH EKUITAS		<u>114.818.572.316</u>	<u>25.181.999.226</u>	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		<u>117.941.123.751</u>	<u>69.378.201.103</u>	TOTAL LIABILITIES AND EQUITY

PT OPTIMA PRIMA METAL SINERGI Tbk
(Dahulu PT Asian Prima Indosteel)
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
Untuk Periode Sembilan Bulan Yang Berakhir Pada Tanggal
30 September 2019
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
(Previously PT Asian Prima Indosteel)
STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME
For The Nine-Month Period Ended
September 30, 2019
(Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	2019 (Sembilan Bulan / Nine Months)	2018 (Sembilan Bulan / Nine Months)	
PENJUALAN BERSIH	2m,22	70.718.982.899	71.967.233.925	NET SALES
BEBAN POKOK PENJUALAN	2m,23	(62.841.791.838)	(67.984.158.609)	COST OF GOODS SOLD
LABA KOTOR		7.877.191.061	3.983.075.316	GROSS PROFIT
Beban penjualan	2m,24	(45.536.177)	(69.399.999)	Selling expenses
Beban umum dan administrasi	2m,24	(4.079.242.439)	(1.125.720.082)	General and administrative expenses
LABA USAHA		3.752.412.445	2.787.955.235	INCOME FROM OPERATIONS
Pendapatan keuangan	2m	277.854.627	16.809.901	Finance income
Beban lain-lain – bersih	2m,25	(298.539.034)	(161.376.597)	Other expense - net
LABA SEBELUM PAJAK PENGHASILAN		3.731.728.038	2.643.388.538	INCOME BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN – BERSIH	2n,8c	(1.032.654.623)	(676.438.857)	INCOME TAX EXPENSE - NET
LABA BERSIH PERIODE BERJALAN		2.699.073.415	1.966.949.681	NET INCOME FOR THE PERIOD
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang tidak akan direklasifikasikan ke laba rugi				Item that will not be reclassified to profit or loss
Pengukuran kembali liabilitas imbangan kerja karyawan	2l,16	(288.643.804)	50.881.995	Remeasurement of liabilities for employees' benefits
Pajak penghasilan terkait	2n,8e	72.160.951	(12.720.499)	Related income tax
JUMLAH LABA KOMPREHENSIF PERIODE BERJALAN		2.482.590.562	2.005.111.177	TOTAL COMPREHENSIVE INCOME FOR THE PERIOD
LABA BERSIH PER SAHAM DASAR	2q,26	12,88	20,70	BASIC NET INCOME PER SHARE

PT OPTIMA PRIMA METAL SINERGI Tbk
(Dahulu PT Asian Prima Indosteel)
LAPORAN PERUBAHAN EKUITAS INTERIM
Untuk Periode Sembilan Bulan Yang Berakhir Pada Tanggal 30 September 2019
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
(Previously PT Asian Prima Indosteel)
INTERIM STATEMENT OF CHANGES IN EQUITY
For The Nine-Month Period Ended
September 30, 2019 (Unaudited)
(Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	Modal Saham / Share Capital	Tambahannya 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 Ditentukan Penggunaannya / Appropriated	Belum Ditentukan Penggunaannya / Unappropriated		
Saldo pada tanggal 1 Januari 2018		9.500.000.000	-	4.700.000.000	15.156.324	-	2.203.314.821	16.418.471.145	Balance as of January 1, 2018
Laba bersih periode berjalan		-	-	-	-	-	1.966.949.681	1.966.949.681	Net income for the period
Penghasilan komprehensif lain		-	-	-	38.161.496	-	-	38.161.496	Other comprehensive income
Saldo pada tanggal 30 September 2018		9.500.000.000	-	4.700.000.000	53.317.820	-	4.170.264.502	18.423.582.322	Balance as of September 30, 2018
Saldo pada tanggal 1 Januari 2019		9.500.000.000	-	4.700.000.000	66.038.319	-	10.915.960.907	25.181.999.226	Balance as of January 1, 2019
Penambahan modal saham melalui setoran tunai	17	1.067.000.000	-	-	-	-	-	1.067.000.000	Additional share capital through cash
Penambahan modal saham melalui kapitalisasi uang muka setoran modal	17	4.700.000.000	-	(4.700.000.000)	-	-	-	-	Additional share capital through capitalization of advance for share capital
Penambahan modal saham melalui dividen saham	21	10.000.000.000	-	-	-	-	(10.000.000.000)	-	Additional share capital through share dividend
Penambahan modal saham melalui konversi utang pemegang saham	17	34.733.000.000	-	-	-	-	-	34.733.000.000	Additional share capital through conversion of shareholders loan
Pembentukan cadangan	20	-	-	-	-	300.000.000	(300.000.000)	-	General reserves
Laba bersih periode berjalan		-	-	-	-	-	2.699.073.415	2.699.073.415	Net income for the period
Penghasilan komprehensif lain		-	-	-	(216.482.853)	-	-	(216.482.853)	Other comprehensive income
Penambahan setoran modal saham melalui penawaran umum perdana		40.000.000.000	-	-	-	-	-	40.000.000.000	Issuance of share capital through initial public offering
Penambahan tambahan modal disetor melalui penawaran umum perdana: Masyarakat	18	-	11.353.982.528	-	-	-	-	11.353.982.528	Addition in additional paid-in capital through initial public offering: Public
Saldo pada tanggal 30 September 2019		100.000.000.000	11.353.982.528	-	(150.444.534)	300.000.000	3.315.034.322	114.818.572.316	Balance as of September 30, 2019

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

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

PT OPTIMA PRIMA METAL SINERGI Tbk
(Dahulu PT Asian Prima Indosteel)
LAPORAN ARUS KAS
Untuk Periode Sembilan Bulan Yang Berakhir Pada
Tanggal 30 September 2019
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT OPTIMA PRIMA METAL SINERGI Tbk
(Previously PT Asian Prima Indosteel)
STATEMENT OF CASH FLOWS
For The Nine-Month Period Ended
September 30, 2019
(Expressed in Rupiah, unless otherwise stated)

	Catatan / Notes	2019 (Sembilan Bulan / Nine Months)	2018 (Sembilan Bulan / Nine Months)	
ARUS KAS DARI (UNTUK) AKTIVITAS OPERASI				CASH FLOWS FROM (FOR) OPERATING ACTIVITIES
Penerimaan kas dari pelanggan		99.744.734.003	55.789.798.365	Cash receipt from customers
Pembayaran kas kepada pemasok		(54.783.188.890)	(74.514.126.068)	Cash paid to supplier
Pembayaran untuk beban usaha		(2.292.804.706)	(293.671.564)	Cash paid for operating expenses
Pembayaran kepada karyawan		(1.779.855.760)	(2.861.038.500)	Cash paid to employees
Pembayaran pajak penghasilan		(4.041.899.133)	(117.265.316)	Income tax paid
Penerimaan dan pembayaran lainnya		(912.864.221)	1.153.717.827	Cash Received and disbursement for others
Kas Neto Digunakan untuk Aktivitas Operasi		35.934.121.293	(20.842.585.256)	Net Cash Used in Operating Activities
ARUS KAS UNTUK AKTIVITAS INVESTASI				CASH FLOWS FOR INVESTING ACTIVITY
Perolehan aset tetap	9	(1.755.611.366)	-	Acquisition of fixed assets
Penempatan uang jaminan		(53.000.000.000)	-	Placement of security deposit
Kas Neto Diperoleh dari Aktivitas Investasi		(54.755.611.366)	-	Net Cash Provided by Investing Activities
ARUS KAS DARI (UNTUK) AKTIVITAS PENDANAAN				CASH FLOWS FROM (FOR) FINANCIAL ACTIVITIES
Kenaikan modal saham		41.067.000.000	-	Increase in share capital
Penerimaan utang dari pihak berelasi		-	17.967.000.000	Repayments of related parties payable
Tambahan modal disetor		14.000.000.000	-	Additional paid-in capital
Pembayaran biaya emisi saham		(2.646.017.472)	-	Payment of share issuance costs
Kas Neto Diperoleh dari Aktivitas Pendanaan		52.420.982.528	17.967.000.000	Net Cash Provided by Financing Activities
KENAIKAN (PENURUNAN) NETO KAS DAN BANK		33.599.492.455	(2.875.585.256)	NET INCREASE (DECREASE) IN CASH ON HAND AND IN BANKS CASH ON HAND AND IN BANKS AT THE BEGINNING OF THE PERIOD
KAS DAN BANK AWAL PERIODE		3.401.254.979	4.242.889.875	
KAS DAN BANK AKHIR PERIODE		37.000.747.434	1.367.304.619	CASH ON HAND AND IN BANKS AT THE END OF THE PERIOD

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.