

# ADVANCING AN EXCELLENT HEALTHCARE ECOSYSTEM



Laporan Tahunan  
Annual Report  
**2023**



# TEMA

## Theme

### ADVANCING AN EXCELLENT HEALTHCARE ECOSYSTEM



Memasuki usia ke-50 tahun, PT Bundamedik Tbk telah bertransformasi dalam memajukan ekosistem layanan kesehatan yang unggul, yang berorientasi pada pemenuhan kebutuhan dan kepuasan pelanggan. Secara progresif, Perseroan terus bertumbuh dan beradaptasi untuk memberikan layanan kesehatan berkualitas, yang didukung pengalaman, keahlian, dan kepedulian setiap personelnnya. Dengan semangat *compassion, competence, collaboration, create innovation, dan change agility*, Perseroan berupaya memberikan layanan kesehatan terintegrasi, yang memperhatikan keseimbangan lingkungan, sosial, dan tata kelola untuk mewujudkan pertumbuhan bisnis yang berkelanjutan.

Entering its 50<sup>th</sup> year, PT Bundamedik Tbk has transformed in advancing an excellent healthcare ecosystem, oriented towards meeting customer needs and satisfaction. Progressively, the Company continues to grow and adapt to provide quality healthcare services, supported by the experience, expertise, and care of each of its personnel. With the spirit of *compassion, competence, collaboration, create innovation, and change agility*, the Company strives to provide integrated health services, which pay attention to environmental, social and governance balance to realize sustainable business growth.

## Sanggahan

### Disclaimer

Laporan Tahunan 2023 PT Bundamedik Tbk memuat data dan informasi yang bersifat *forward-looking statement*, seperti target, harapan, prospek, proyeksi atas kinerja operasional, dan kondisi usaha di masa mendatang. Pernyataan-pernyataan tersebut memiliki risiko dan ketidakpastian, yang dapat mengakibatkan perkembangan aktual secara material berbeda dari yang tertulis dalam pernyataan-pernyataan tersebut. Oleh karena itu, Perseroan tidak menjamin bahwa segala tindakan yang telah diambil untuk memastikan keabsahan dokumen ini akan membawa hasil-hasil tertentu sesuai harapan.

The PT Bundamedik Tbk 2023 Annual Report contains data and information that is classified as forward-looking statements, such as targets, expectations, prospects, projections of operational performance and future business conditions. These statements are subject to risks and uncertainties that may result in actual developments being materially different from those contained in the statements. Therefore, the Company does not guarantee that all actions taken to ensure the validity of this document will bring certain results as expected.

## Kesinambungan dengan Tema Tahun Sebelumnya

Theme Continuity with Previous Years

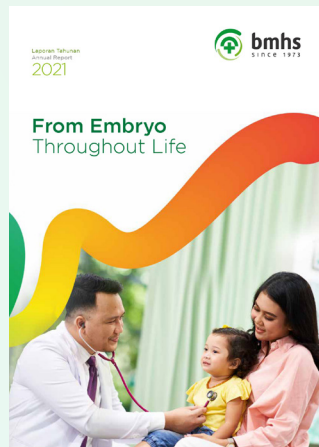
### 2022 Medical Excellence, Compassionate Care



PT Bundamedik Tbk menyediakan pelayanan kesehatan yang mengutamakan kualitas yang baik dan peduli terhadap semua pemangku kepentingan, terutama para pelanggan. Selain itu, Perseroan juga berupaya untuk terus memberikan perhatian dan meningkatkan aspek kinerja lingkungan, sosial, dan tata kelola (LST) agar dapat mendukung Tujuan Pembangunan Berkelanjutan (TPB).

PT Bundamedik Tbk provides health services that prioritize good quality and care for all stakeholders, especially customers. In addition, the Company also endeavors to continue to pay attention to and improve aspects of environmental, social and governance (ESG) performance in support of the Sustainable Development Goals (SDGs).

### 2021 From Embryo Throughout Life



Berbekal komitmen dan semangat untuk terus meningkatkan kualitas kesehatan masyarakat, Perseroan memiliki visi untuk menjadi rumah sakit terdepan yang mampu menghadirkan pelayanan kesehatan terbaik. Inovasi teknologi di bidang kesehatan terus dikembangkan agar Perseroan terus melangkah maju dengan penuh optimisme untuk mewujudkan visinya.

Di tengah pandemi Covid-19, Perseroan tetap berkomitmen penuh untuk menjadi yang terdepan dalam penanganan kesehatan masyarakat secara optimal melalui kebijakan strategis Perseroan dalam pengembangan *Center of Excellence*. Selain membuktikan kepemimpinan yang unggul, Perseroan juga berhasil memberikan pertumbuhan kinerja yang positif bagi pemegang saham.

The Company's vision is to become a leading hospital capable of offering the best health services, equipped with the commitment and desire to consistently improve the quality of public health. Technological advances in the health industry are continuously being developed, allowing the Company to go forward with optimism in realizing its vision.

In the midst of the Covid-19 pandemic, the Company remains fully committed to being at the forefront of optimal public health management through the Company's strategic policy in developing the Center of Excellence. In addition to demonstrating outstanding leadership, the Company has also succeeded in providing positive performance growth for the shareholders.

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# KILAS KINERJA

Performance Overview

## Ikhtisar Kinerja Keuangan

### Financial Performance Highlights

dalam Rupiah penuh, kecuali dinyatakan lain  
in Rupiah, unless stated otherwise

| Keterangan  | 2023              | 2022              | 2021*)            | Description  |
|---|-------------------|-------------------|-------------------|--|
| <b>Laporan Laba Rugi dan Penghasilan Komprehensif Lain   Statement of Profit or Loss and Other Comprehensive Income</b> |                   |                   |                   |  |
| Pendapatan  | 1.488.197.483.371 | 1.658.687.911.222 | 1.890.800.275.747 | Revenue  |
| Laba Kotor  | 695.812.877.111   | 764.552.637.083   | 974.021.081.068   | Gross Profit   |
| Laba Tahun Berjalan   | 16.229.428.848    | 128.931.855.662   | 354.648.787.182   | Profit for the Year  |
| Jumlah Laba Tahun Berjalan yang Dapat Diatribusikan kepada:   |                   |                   |                   | Total Profit for the Year Attributable to:   |
| - Pemilik Entitas Induk   | 7.461.134.368     | 83.227.727.173    | 214.489.125.593   | - Owner of the Parent Entity   |
| - Kepentingan Nonpengendali   | 8.768.294.480     | 45.704.128.489    | 140.159.661.589   | - Non-controlling Interest   |
| Laba Komprehensif Tahun Berjalan  | 17.310.835.203    | 123.123.516.052   | 354.524.839.120   | Comprehensive Profit for the Year  |
| Jumlah Laba Komprehensif yang Dapat Diatribusikan kepada:   |                   |                   |                   | Total Comprehensive Profit Attributable to:  |
| - Pemilik Entitas Induk   | 8.951.231.339     | 79.196.348.798    | 215.034.318.680   | - Owner of the Parent Entity   |
| - Kepentingan Nonpengendali   | 8.359.603.864     | 43.927.167.254    | 139.490.520.440   | - Non-controlling Interest   |
| Laba Per Saham Dasar dari Laba Tahun Berjalan yang Dapat Diatribusikan kepada Pemilik Entitas Induk                     | 0,9               | 10                | 44                | Basic Earnings Per Share of Profit for the Year Attributable to Owner of the Parent Entity |
| <b>Laporan Posisi Keuangan   Statement of Financial Position</b>  |                   |                   |                   |  |
| Jumlah Aset   | 3.083.162.034.448 | 2.938.610.148.990 | 2.813.696.522.428 | Total Assets   |
| Jumlah Liabilitas   | 1.283.126.125.996 | 1.130.377.704.585 | 1.017.480.520.778 | Total Liabilities  |
| Jumlah Ekuitas  | 1.800.035.908.452 | 1.808.232.444.405 | 1.796.216.001.650 | Total Equity   |
| <b>Rasio Keuangan   Financial Ratios</b>  |                   |                   |                   |  |
| Rasio Laba terhadap Aset  | 0,5%              | 4,4%              | 12,6%             | Return on Assets   |
| Rasio Laba terhadap Ekuitas   | 0,9%              | 7,1%              | 19,7%             | Return on Equity   |
| Rasio Laba terhadap Penjualan Bersih  | 1,1%              | 7,8%              | 18,8%             | Profit to Net Sales Ratio  |
| Rasio Lancar  | 152,6%            | 138,9%            | 153,6%            | Current Ratio  |
| Rasio Liabilitas terhadap Ekuitas   | 71,3%             | 62,5%             | 56,6%             | Liabilities to Equity Ratio  |
| Rasio Liabilitas terhadap Jumlah Aset   | 41,6%             | 38,5%             | 36,2%             | Liabilities to Total Assets Ratio  |
| <b>Laporan Arus Kas   Statement of Cash Flow</b>  |                   |                   |                   |  |
| Arus Kas Bersih Diperoleh dari Aktivitas Operasi  | 51.438.728.484    | 131.084.359.442   | 349.438.392.180   | Net Cash Flow Provided by Operating Activities   |
| Arus Kas Bersih Digunakan untuk Aktivitas Investasi   | (212.221.540.575) | (438.033.856.431) | (319.670.362.181) | Net Cash Flow Used in Investing Activities   |
| Arus Kas Bersih Diperoleh dari Aktivitas Pendanaan  | 153.563.150.624   | 106.466.159.406   | 158.468.151.885   | Net Cash Flow Provided by Financing Activities   |
| Kas dan Setara Kas Awal Tahun   | 629.277.670.892   | 829.761.008.475   | 641.524.826.591   | Cash and Cash Equivalents at the Beginning of the Year                                     |



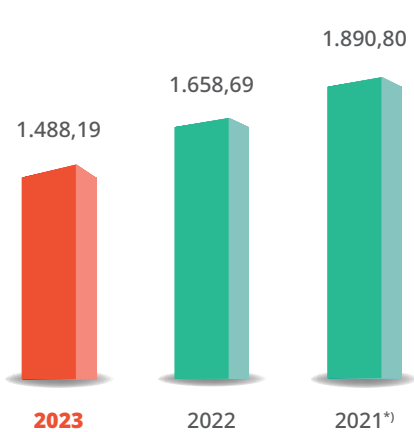
| Keterangan                     | 2023            | 2022            | 2021*)          | Description                                      |
|--------------------------------|-----------------|-----------------|-----------------|--|
| Kas dan Setara Kas Akhir Tahun | 622.058.009.425 | 629.277.670.892 | 829.761.008.475 | Cash and Cash Equivalents at the End of the Year |

\*) Penyajian kembali informasi sehubungan dengan Kombinasi Bisnis Entitas Sepengendali, setelah PT Diagnos Laboratorium Utama Tbk ("DGNS") dikonsolidasi efektif pada tahun 2022 melalui pembelian 25.000.000 lembar saham DGNS, sehingga persentase kepemilikan 39,2% pada 31 Desember 2021 berubah menjadi 41,2% sejak 23 Juni 2022.

\*) Restatement of information related to the Business Combination of Entities Under Common Control, after PT Diagnos Laboratorium Utama Tbk ("DGNS") is effectively consolidated in 2022 through the purchase of 25,000,000 shares of DGNS, hence the ownership percentage change from 39.2% in 31 December 2021 to 41.2% since 23 June 2022.

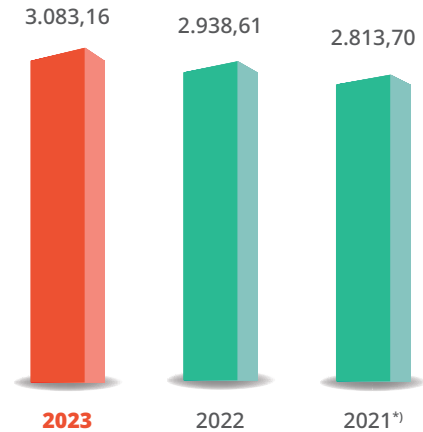
## Pendapatan Revenue

dalam miliar rupiah  
in billion rupiah



## Jumlah Aset Total Assets

dalam miliar rupiah  
in billion rupiah



### Pendapatan Rumah Sakit Utama Core Hospital Revenue

**+15%**

vs 3Q23

+4%  
+9%  
+2%

**+10%**

vs 2022

+16%  
-17%  
-4%

#of Rawat Jalan | Outpatients  
#of Hari IP | IP Days  
#of Tes Laboratorium\*\* | Lab Test\*\*

### Rumah Sakit Baru New Hospitals

**+109%**

Pendapatan Neto YoY  
Net Revenue YoY

4Q23 Pendapatan Neto Mencapai ATH  
4Q23 Net Revenue Reached ATH

**+159%**

Peningkatan EBITDA YoY  
EBITDA Improvement YoY

**+20pps**

Peningkatan Margin EBITDA QoQ  
EBITDA Margin Improvement QoQ

### Margin Laba Bruto Gross Profit Margin

**+2pps**

### Konsolidasi YoY Consolidated YoY



Pada tanggal 31 Desember 2023,  
As of 31 December 2023,

**51%**

Dari pasien Bunda yang ada (non BPJS) sudah mendaftar dan menggunakan OneBunda  
Of existing Bunda's patients (non BPJS) have registered and used OneBunda

**189.067**  
Pasien Non-BPJS yang ada  
Existing Non-BPJS Patients



**75.315**  
Pengguna OneBunda  
OneBunda's Unique Users

Fitur yang Paling Sering Digunakan adalah Janji Temu yang menghasilkan  
Most Frequently Used Features is Janji Temu that generate

**~59K** Transaksi | Transaction

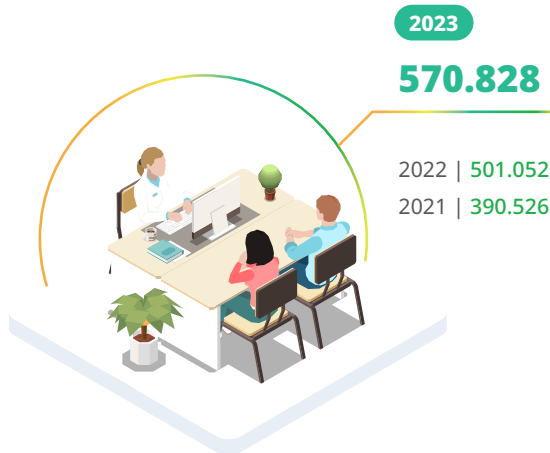
\*\*Tidak termasuk pendapatan dari Uji Laboratorium Covid-19  
\*\*Exclude revenue from Covid-19 Laboratory Test

## Ikhtisar Kinerja Operational

### Operational Performance Highlights

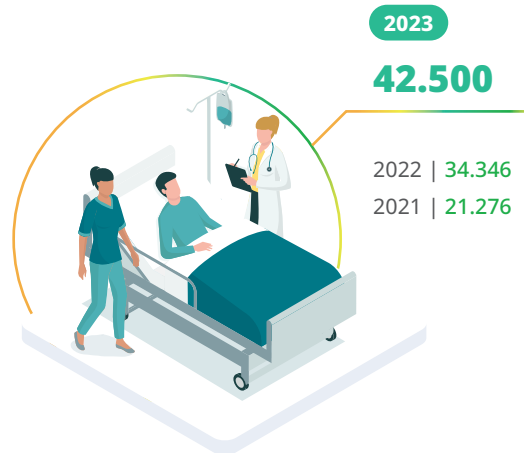
#### Kunjungan Rawat Jalan

##### Outpatients Visits



#### Pendaftaran Rawat Inap

##### Inpatient Registration



## Informasi Saham

### Shares Information

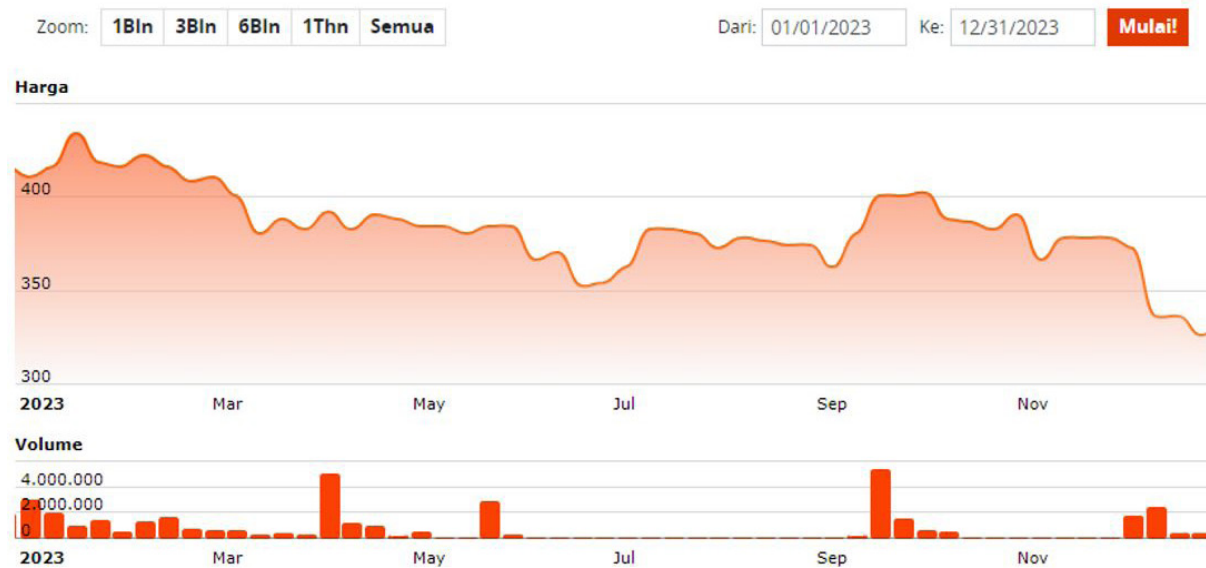
PT Bundamedik Tbk telah mencatatkan saham pada Bursa Efek Indonesia (BEI) sejak tanggal 6 Juli 2021 dengan kode saham BMHS. Adapun informasi kinerja saham Perseroan disampaikan sebagai berikut:

PT Bundamedik Tbk has listed its shares on the Indonesia Stock Exchange (BEI) since July 6, 2021 with the stock code BMHS. Information on the performance of the Company's shares is presented as follows:

| Triwulan Quarterly | Tertinggi (Rp) Highest (Rp) | Terendah (Rp) Lowest (Rp) | Penutup (Rp) Closing (Rp) | Volume Transaksi Transaction Volume | Jumlah Saham Beredar Number of Shares Outstanding | Kapitalisasi Pasar (Rp) Market Capitalization (Rp) |
|--------------------|-----------------------------|---------------------------|---------------------------|-------------------------------------|---|--|
| <b>2023</b>        |                             |                           |                           |                                     |   |  |
| I                  | 438                         | 354                       | 388                       | 71.834.000                          | 8.603.416.176                                     | 3.338.125.476.288                                  |
| II                 | 404                         | 342                       | 354                       | 46.608.400                          | 8.603.416.176                                     | 3.045.609.326.304                                  |
| III                | 408                         | 342                       | 400                       | 63.671.700                          | 8.603.416.176                                     | 3.441.366.470.400                                  |
| IV                 | 414                         | 268                       | 326                       | 50.467.600                          | 8.603.416.176                                     | 2.804.713.673.376                                  |
| <b>2022</b>        |                             |                           |                           |                                     |   |  |
| I                  | 855                         | 695                       | 705                       | 1.027.326.500                       | 8.603.416.176                                     | 6.065.408.404.080                                  |
| II                 | 790                         | 570                       | 655                       | 1.026.289.600                       | 8.603.416.176                                     | 5.635.237.595.280                                  |
| III                | 635                         | 500                       | 575                       | 388.513.800                         | 8.603.416.176                                     | 4.946.964.301.200                                  |
| IV                 | 590                         | 366                       | 412                       | 246.297.900                         | 8.603.416.176                                     | 3.544.607.464.512                                  |

### Grafik Pergerakan Harga Saham dan Volume Perdagangan Saham

Share Price Movement and Volume of Share Trading



## Aksi Korporasi

### Corporate Actions

Perseroan tidak melakukan aksi korporasi yang menyebabkan terjadinya perubahan pada saham seperti pemecahan saham, penggabungan saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal selama tahun 2023. Perseroan melakukan aksi korporasi berupa perubahan kegiatan usaha sebagaimana dijelaskan dalam sub bab Kegiatan Usaha. Perseroan juga melaksanakan pembagian dividen atas saham dan pelaksanaan Management and Employee Stock Option Program (MESOP) yang diungkapkan dalam bab Analisis dan Pembahasan Manajemen serta Tata Kelola Perusahaan Laporan Tahunan ini.

The Company did not carry out any corporate actions that causes changes in its shares such as stock splits, stock mergers, bonus shares, changes in the nominal value of shares, issuance of convertible securities, and additions and reductions in capital during 2023. The Company's corporate actions are related to changes in business activities as explained in the Business Activities sub-chapter. The Company also distributed share dividends, and has a Management and Employee Stock Option Program (MESOP), which are disclosed in the Management Discussion and Analysis and Corporate Governance chapters in this Annual Report.

## Penghentian Sementara Perdagangan Saham dan/atau Penghapusan Pencatatan Saham

### Temporary Suspension of Stock Trading/Shares Delisting

Perseroan tidak menerima sanksi penghentian sementara perdagangan saham maupun penghapusan pencatatan saham di BEI selama tahun 2023.

The Company did not receive any sanctions for temporarily suspending share trading or shares delisting on IDX in 2023.

# PERISTIWA PENTING

## Significant Events

### Januari | January

- 16** Survei Akreditasi RSJP Paramarta.  
RSJP Paramarta Accreditation Survey.
- 25** Survei Akreditasi RSU Bunda Margonda dan RSIA Az Zahra Palembang.  
Accreditation Survey of RSU Bunda Margonda and RSIA Az Zahra Palembang.

### Februari | February

- 01** Survei Akreditasi RSU Bunda Padang.  
RSU Bunda Padang Accreditation Survey.
- 21** Survei Akreditasi RSIA Bunda Jakarta.  
RSIA Bunda Jakarta Accreditation Survey.
- 22** PT Bundamedik Tbk menginisiasi program Penyediaan Air Minum dan Sanitasi Berbasis Masyarakat (PAMSIMAS) di Padang. Program ini merupakan bagian dari tanggung jawab sosial Perseroan, sekaligus rangkaian peringatan ulang tahun ke-50 PT Bundamedik Tbk.  
  
PT Bundamedik Tbk initiated a Community-Based Drinking Water and Sanitation Provision (PAMSIMAS) program in Padang. This program is part of the Company's social responsibility, as well as part of a series of commemorations for the 50<sup>th</sup> anniversary of PT Bundamedik Tbk.
- 28** RSIA Az Zahra Palembang melaksanakan edukasi tentang pentingnya pemeriksaan kesehatan rutin serta memberikan layanan pemeriksaan kesehatan gratis khusus perempuan.  
  
RSIA Az Zahra Palembang carried out education about the importance of routine health checks and provided free health check services specifically for women.

## Februari | February

- 28** Survei Akreditasi RSU Citra Harapan.  
RSU Citra Harapan Accreditation Survey.

## Maret | March

- 06** Survei Akreditasi RSU Citra Harapan.  
RSU Citra Harapan Accreditation Survey.

- 13** Survei Akreditasi RSU Bunda Jakarta.  
RSU Bunda Jakarta Accreditation Survey.

- 15** Perseroan menyelenggarakan kegiatan tanggung jawab sosial berupa edukasi dan pemeriksaan gigi dan mulut secara gratis bagi anak - anak, bertempat di RSIA Bunda Ciputat dan RSU Citra Harapan.

The Company organized social responsibility activities in the form of education and free oral and dental examinations for children, at RSIA Bunda Ciputat and RSU Citra Harapan.

- 17** Pelaksanaan kegiatan tanggung jawab sosial perusahaan secara serentak di RSU Bunda Margonda dan RSU Bunda Jakarta dengan peserta lebih dari 340 lansia dalam kegiatan yang mencakup acara wicara kesehatan dan serangkaian pemeriksaan yang ditujukan untuk mengedukasi lansia akan pentingnya menjaga kesehatan dan mencegah penyakit usia lanjut sejak dini.

Implementation of simultaneous corporate social responsibility activities at RSU Bunda Margonda and RSU Bunda Jakarta with more than 340 elderly participants attending health talks and a series of examinations aimed at educating elderly people about the importance of maintaining health and preventing old age diseases from an early age.

- 27** Peringatan Ulang Tahun ke-50 PT Bundamedik Tbk.  
Commemoration of the 50<sup>th</sup> Anniversary of PT Bundamedik Tbk.

## Maret | March

**30** Peluncuran "OneBunda". OneBunda adalah platform digital yang menyatukan rangkaian layanan kesehatan dalam ekosistem BMHS secara berkesinambungan. OneBunda memudahkan pasien untuk mengakses informasi dan layanan kesehatan melalui mekanisme omnichannel dengan berbagai fitur seperti *booking* untuk janji temu dokter, telekonsultasi, buku vaksin anak dan buku kehamilan digital, pemesanan pemeriksaan Laboratorium beserta hasilnya yang dapat diterima secara digital.

Launch of "OneBunda", a digital platform that unites a series of health services in the BMHS ecosystem in a sustainable manner. OneBunda makes it easier for patients to access information and health services through an omnichannel mechanism with features such as booking doctor's appointments, teleconsultations, digital child vaccine books and pregnancy books, ordering Laboratorium tests with the results that can be received digitally.

## April

**03** Penerimaan Sertifikat Akreditasi Paripurna RSIA Bunda Jakarta, RSU Bunda Jakarta, RSU Bunda Margonda, RSU Bunda Padang, RSIA Bunda Ciputat, RSIA Az Zahra Palembang, dan RSU Citra Harapan.

Receiving Plenary Accreditation Certificates for RSIA Bunda Jakarta, RSU Bunda Jakarta, RSU Bunda Margonda, RSU Bunda Padang, RSIA Bunda Ciputat, RSIA Az Zahra Palembang, and RSU Citra Harapan.

## Mei | May

- 13** Pelaksanaan tanggung jawab sosial perusahaan melalui kegiatan wicara kesehatan “Kesiapan Anak Memasuki Masa Sekolah” dan pemeriksaan kesehatan untuk lebih dari 100 peserta di Denpasar, Bali.

Implementation of corporate social responsibility through health talk activities “Children’s Readiness to Enter School” and health checks for more than 100 participants in Denpasar, Bali.

- 26** Peresmian RSIA Bunda Denpasar yang memiliki layanan rawat inap serta didukung oleh dokter spesialis pada pelayanan unggulan yang terdiri dari layanan ibu dan anak, *Intensive Care Unit (ICU)*, *Pediatric Intensive Care Unit (PICU)*, ruang bersalin, bedah, *Medical Check Up (MCU)*, dan lainnya.

Inauguration of RSIA Bunda Denpasar with inpatient services supported by specialist doctors with superior services consisting of women and children, Intensive Care Unit (ICU), Pediatric Intensive Care Unit (PICU), delivery room, surgery, Medical Check Up (MCU), and others.

## Juni | June

- 19** Pelaksanaan RUPST dan RUPSLB.  
The Company held the AGMS and EGMS.

## Juli | July

- 31** Perseroan meresmikan rangkaian transformasi layanan dan fasilitas terbaru di RSIA Bunda Jakarta.

The Company inaugurated the latest series of service and facility transformations at RSIA Bunda Jakarta.

## November

- 16** Perseroan meresmikan fasilitas baru RSIA Az Zahra Palembang mulai dari lobi hingga ruang rawat inap yang kini semakin lebih nyaman.

The Company inaugurated new facilities at RSIA Az Zahra Palembang starting from the lobby to the inpatient rooms to make them even more comfortable.

- 23** Pelaksanaan tanggung jawab sosial perusahaan melalui kegiatan Pelatihan Pemberian Pertolongan Pertama Pada Anak di Sekolah serta pemberian dukungan alat-alat kesehatan kepada lebih dari 100 guru dan tenaga kesehatan dari 50 sekolah di sekitar Jakarta dan Depok.

Implementation of corporate social responsibility through Training Activities on Providing First Aid to Children at School, as well as providing medical equipment support to more than 100 teachers and health workers in 50 schools around Jakarta and Depok.

- 27** Pelaksanaan *Public Expose Live*.  
The Company held Live Public Expose.

- 30** RSIA Bunda Jakarta dan RSU Bunda Jakarta menjalani EQUIP7 Focused Advisory Checkpoint 1-ACHS.

RSIA Bunda Jakarta and RSU Bunda Jakarta underwent EQUIP7 Focused Advisory Checkpoint 1-ACHS.



## Desember | December

**07** Pelaksanaan RUPSLB.  
The Company held an EGMS.

**13** Penyelenggaraan “Healthtech Connect: Navigating the Digital Frontier with BMHS” yang merupakan acara diskusi panel yang membahas berbagai inisiatif transformasi digital di Perseroan.

Organizing “Healthtech Connect: Navigating the Digital Frontier with BMHS”, a panel discussion event discussing digital transformation initiatives in the Company.



# PENGHARGAAN

## Awards



Maret 2023  
March 2023

PT Bundamedik Tbk

### Penyelenggara dan Acara Organizer and Event

BPJS Ketenagakerjaan

Paritrana Award Tahun 2022 Provinsi DKI Jakarta Kategori Usaha Sektor Layanan Publik.

Paritrana Award for 2022 DKI Jakarta Province, Public Service Sector Business Category.

PT Bundamedik Tbk memperoleh penghargaan sebagai Pemenang Terbaik II atas optimalisasi penerapan program BPJS Ketenagakerjaan.

PT Bundamedik Tbk received the award as Best Winner II for optimizing the BPJS Employment program.



Desember 2023  
December 2023

RSIA Az Zahra

### Penyelenggara dan Acara Organizer and Event

Gubernur Sumatra Selatan | Governor of South Sumatra

RSIA Az Zahra Palembang menerima penghargaan sebagai Perusahaan Pembina Terbaik Tenaga Kerja Perempuan Provinsi Sumatra Selatan Tahun 2023.

RSIA Az Zahra Palembang received the award as the Best Employer Company for Female Workers in South Sumatra Province in 2023.



September 2023

PT Bundamedik Tbk

### Penyelenggara dan Acara Organizer and Event

BPJS Kesehatan

RSU Bunda Padang memperoleh penghargaan sebagai Juara 1 Fasilitas Kesehatan Rujukan Tingkat Lanjutan yang Paling Berkomitmen dalam Memberikan Pelayanan Terbaik bagi Peserta JKN-KIS Kategori Rumah Sakit Umum Tipe C Tingkat Kedeputan Wilayah II.

RSU Bunda Padang received the 1st Place award as the Advanced Level Referral Health Facility Most Committed to Providing the Best Service for JKN-KIS Participants in the Type C General Hospital Category Deputy Region II Level.

### Penyelenggara dan Acara Organizer and Event

HR Excellence Award 2023 - Predikat Good

Juni 2023 | June 2023

PT Bundamedik Tbk telah berpartisipasi dalam program HR Excellence Award 2023 dengan tema Humanizing the Work Experience dalam kategori:

1. Employer Branding and Talent Acquisition meraih predikat "Good" dengan skor 80,65.
2. Learning & Development (L&D) and Knowledge Management meraih predikat "Fair" dengan skor 78,70.
3. Reward Management & Talent Retention Strategy meraih predikat "Fair" dengan skor 78,48.

PT Bundamedik Tbk participates in the HR Excellence Award 2023 program with the theme Humanizing the Work Experience in the categories:

1. Employer Branding and Talent Acquisition achieved the predicate "Good" with a score of 80.65.
2. Learning & Development (L&D) and Knowledge Management achieved the "Fair" predicate with a score of 78.70.
3. Reward Management & Talent Retention Strategy achieved a predicate of "Fair" with a score of 78.48.

# SERTIFIKASI

## Certification

| Nama Sertifikasi<br>Name of Certification   | Deskripsi<br>Description   | Lembaga<br>Institution                                      | Masa Berlaku<br>Validity Period   |
|---|--|---|---|
|    | <p>RSU Bunda Jakarta dan RSIA Bunda Jakarta telah memenuhi standar akreditasi internasional EQuIP6 ACHS. Standar akreditasi diberikan kepada organisasi perawatan kesehatan yang telah menerapkan proses dan prosedur dengan standar internasional serta mengevaluasi hasil untuk program peningkatan kualitas berkelanjutan.</p> <p>General Hospital Bunda Jakarta and RSIA Bunda Jakarta have met the international accreditation standard EQuIP6 ACHS, which is an accreditation for health care organizations that have implemented processes and procedures with international standards and evaluated results for continuous quality improvement programs.</p> | <p>The Australian Council on Healthcare Standard (ACHS)</p> | <p>03 November 2021 - 02 November 2024<br/>November 03, 2021 – November 02, 2024</p>  |
|  | <p>Morula IVF telah memenuhi standar akreditasi Reproductive Technology Accreditation Committee (RTAC).</p> <p>Morula IVF has met the accreditation standards of the Reproductive Technology Accreditation Committee (RTAC).</p>   | <p>The Fertility Society of Australia (FSA)</p>             | <p>13 Agustus 2021 - 12 Agustus 2024<br/>August 13, 2021 - August 12, 2024</p>  |
|  | <p>Sebanyak 7 Rumah Sakit Bunda Group telah melakukan proses akreditasi Paripurna guna menjaga kualitas pelayanan sesuai standar nasional.</p> <p>Rumah Sakit Bunda Group akan terus memberikan layanan yang berkualitas, sesuai standar, dan berorientasi pada keselamatan pasien.</p> <p>7 Bunda Group Hospitals have carried out the plenary accreditation process to maintain service quality according to national standards,</p> <p>The Bunda Hospital Group will continue to provide quality services, according to standards, and oriented towards patient safety.</p>   | <p>Komite Akreditasi Rumah Sakit (KARS)</p>                 | <p>RSIA Bunda Jakarta (07 Maret 2023 - 20 Februari 2027)<br/>RSU Bunda Jakarta (08 Mei 2023 - 12 Maret 2027)<br/>RSU Bunda Margonda (12 Juni 2023 - 24 Januari 2027)<br/>RSU Bunda Padang (22 Februari 2023 - 31 Januari 2027)<br/>RSIA Bunda Ciputat (20 Maret 2023 - 27 Februari 2027)<br/>RSIA Az Zahra Palembang (08 Februari - 24 Januari 2027)<br/>RSU Citra Harapan (20 Maret 2024 - 5 Maret 2027)</p> <p>RSIA Bunda Jakarta (March 07, 2023 - February 20, 2027)<br/>RSU Bunda Jakarta (May 08, 2023 - March 12, 2027)<br/>RSU Bunda Margonda (June 12, 2023 - January 24, 2027)<br/>RSU Bunda Padang (February 22, 2023 - January 31, 2027)<br/>RSIA Bunda Ciputat (March 20, 2023 - February 27, 2027)<br/>RSIA Az Zahra Palembang (February 08, - January 24, 2027)<br/>RSU Citra Harapan (March 20, 2024 - March 5, 2027)</p> |

# LAPORAN MANAJEMEN

## Management Report



### Laporan Dewan Komisaris Report of the Board of Commissioners

Pemegang saham dan pemangku kepentingan yang kami hormati,

Indonesia mampu mempertahankan pertumbuhan ekonomi positif pada tahun 2023, yang terakumulasi sebesar 5,05% YoY. Badan Pusat Statistik mencatat pertumbuhan ekonomi Indonesia relatif merata di semua sektor, termasuk sektor kesehatan. Sementara, dalam laporan World Economic Outlook Oktober 2023, International Monetary Fund (IMF) memproyeksikan pertumbuhan ekonomi Indonesia sebesar 5,0%, yang menempatkan Indonesia masuk ke dalam jajaran 20 negara dengan pertumbuhan signifikan. Pertumbuhan ekonomi Indonesia ini menjadi dasar dan harapan Dewan Komisaris agar masyarakat Indonesia meningkat kesadarannya untuk hidup lebih sejahtera dengan memahami pentingnya menjaga kesehatan.

Dear respected shareholders and stakeholders,

Indonesia maintained its positive economic growth in 2023, which reached 5.05% YoY. The Central Statistics Agency stated that Indonesia's economic growth was relatively even across all sectors, including the health sector. Meanwhile, in the World Economic Outlook report for October 2023, the International Monetary Fund (IMF) projected Indonesia's economic growth at 5.0% placing Indonesia among the 20 countries with significant growth. Indonesia's economic growth forms the basis and the Board of Commissioners' hope that more prosperous Indonesian people will increase their understanding of the importance of maintaining their health.



## Penilaian terhadap Kinerja Direksi

### Board of Directors' Performance Assessment

Tahun 2023 merupakan tahun yang cukup menantang bagi sektor kesehatan, ditandai dengan pengesahan Undang-Undang No. 17 Tahun 2023 tentang Kesehatan, yang sekaligus menjadi tonggak permulaan transformasi layanan kesehatan. Pemberlakuan regulasi baru tersebut berpengaruh terhadap industri layanan kesehatan, termasuk PT Bundamedik Tbk. Dewan Komisaris mencermati bahwa perubahan regulasi dan dinamika di sektor kesehatan pasca dicabutnya status kegawatdaruratan Covid-19 oleh World Health Organization (WHO) pada tanggal 5 Mei 2023, juga menjadi tantangan tersendiri bagi pencapaian indikator kinerja utama Direksi.

Bisnis layanan kesehatan merupakan fasilitator yang terikat dengan peraturan-peraturan pemerintah, terutama dari Kementerian Kesehatan yang selalu menjadi acuan dalam merumuskan standar, pedoman, dan kebijakan Rumah Sakit (RS). Perseroan memiliki sembilan rumah sakit yang berbeda karakteristik, sehingga perubahan regulasi berpengaruh pada ruang lingkup analisis risiko dan peluang, *pricing strategy*, *unit cost*, serta penyelesaian permasalahannya. Kinerja keuangan juga sangat dipengaruhi oleh kinerja nonkeuangan, seperti kinerja lingkungan, sosial, tata kelola (LST), yang semuanya didasari oleh pengelolaan risiko dan peluang.

Dewan Komisaris melaksanakan pengawasan terhadap pengelolaan Perseroan yang dilakukan oleh Direksi sepanjang tahun 2023. Kami memberikan apresiasi terhadap kinerja Direksi dalam melakukan perbaikan kualitas mutu rumah sakit, baik secara fisik melalui renovasi maupun peningkatan layanan, integrasi sistem teknologi informasi, dan perolehan akreditasi paripurna di tahun 2023. Kami menilai Direksi telah memaksimalkan potensi pengembangan teknologi dan inovasi, serta melakukan adaptasi terhadap

The Year 2023 was a challenging year for the health sector, which saw the ratification of Law No. 17 of 2023 concerning Health, which was also the starting point for the health services transformation. This new regulation impacted the whole health services industry, including PT Bundamedik Tbk. The Board of Commissioners' view is that the changes in health sector regulations and dynamics following the lifting of the Covid-19 emergency status by the World Health Organization (WHO) on May 5, 2023, will also pose challenges for the Board of Directors achieving their key performance indicators.

The health service business is a facilitator bound by government regulations, especially from the Ministry of Health, which are used as references for formulating hospital standards, guidelines and policies. The Company has nine hospitals, all with different characteristics, so regulatory changes affect the scope of risk and opportunity analysis, pricing strategy, unit costs, and problem resolution. Financial performance is also greatly affected by non-financial performance, such as environmental, social and governance (ESG) performance, all of which are based on risk and opportunity management.

Throughout 2023, the Board of Commissioners supervised the Board of Directors' management of the Company, and we would like to express our appreciation of the Board of Directors' actions taken to improve the quality of the hospitals, through renovations and service improvements, integration of information technology systems, and obtaining plenary accreditation. Our opinion is that the Board of Directors has maximized the potential for technological development and innovation, as well as adapted to regulatory changes and rapidly

perubahan regulasi maupun tren digitalisasi yang berkembang pesat. Kami mengamati penggunaan aplikasi OneBunda mampu menjangkau pelanggan secara lebih baik dan lebih luas. Sementara, penguatan *Center of Excellence* (CoE) layanan *robotic surgery* yang mampu memberikan hasil operasi maksimal dengan tingkat luka, rasa nyeri, dan masa pemulihan yang lebih singkat. Dengan demikian, Perseroan berharap dapat menjangkau pasar yang lebih luas.

Kami menilai, secara keseluruhan Direksi telah merealisasikan target KPI tahun 2023 dengan capaian yang cukup memuaskan. Direksi memiliki komitmen tinggi dalam mengelola Perseroan, dengan tetap mengutamakan prinsip kehati-hatian, transparansi, dan tata kelola yang baik. Namun demikian, kami juga mencatat terdapat beberapa target KPI yang masih perlu ditingkatkan, di antaranya adalah perbaikan tata kelola yang harus dilakukan secara terus-menerus. Oleh karenanya, Dewan Komisaris memberikan saran dan masukan kepada Direksi, yang diharapkan dapat mendukung optimalitas pencapaian KPI sesuai program kerja pada tahun-tahun mendatang.

developing digitalization trends. We have seen how the OneBunda application has enabled us to reach customers better and more widely. At the same time, strengthening the Center of Excellence (CoE) for robotic surgery services has enabled us to deliver maximum surgical results with lower levels of injury, pain, with a shorter recovery period. Our hope is that it can reach a wider market.

Our assessment shows that overall the Board of Directors has achieved the KPI targets in 2023 in a satisfactory manner. The Board of Directors is highly committed to managing the Company, while still prioritizing the principles of prudence, transparency and good governance. However, there are several KPI targets that still need to be improved, including improvements in governance that must be carried out continuously. Therefore, the Board of Commissioners has provided suggestions and input to the Board of Directors to support their optimal achievement of KPIs based on the work program over the coming years.

## Pengawasan Dewan Komisaris dalam Implementasi Strategi

### Board of Commissioners' Supervision of the Strategy Implementation

Dewan Komisaris melakukan pengawasan terhadap implementasi strategi Perseroan dan menyampaikan sejumlah rekomendasi perbaikan, di antaranya meningkatkan realisasi rencana bisnis Perseroan, yang meliputi persetujuan penyertaan saham di anak usaha, perubahan kegiatan usaha, pembelian aset, dan pinjaman bank. Kemudian, faktor-faktor yang mempengaruhi kinerja Perseroan secara umum, khususnya finansial, rencana ekspansi bisnis, kualitas mutu layanan dan keselamatan pasien di setiap unit usaha, perlu terus ditingkatkan dan menjadi perhatian utama. Adapun upaya perbaikan kinerja terus ditingkatkan melalui CoE pada masing-masing unit usaha.

The Board of Commissioners supervised the Company's strategy implementation and provided a number of recommendations for improvement, including ways to increase the Company's business plan realization. These recommendations included approval of share investments in subsidiaries, changes to business activities, asset purchases and bank loans. Other factors that influence the Company's overall performance, especially financial, business expansion plans, service quality and patient safety in all business units, needs to be continually improved and be the main focus. Efforts to improve performance needs to be increased through CoE across all business units.



## Pandangan atas Prospek Usaha

### View on Business Prospects

Dewan Komisaris memandang prospek usaha yang disusun Direksi telah menunjukkan rencana kerja yang relevan dan sejalan dengan visi, misi, dan tujuan Perseroan. Prospek usaha ini mampu mengadaptasi perubahan teknologi dan gaya hidup masyarakat, sekaligus berkompetisi sehat dengan pelaku kesehatan lainnya, baik domestik maupun dari luar negeri. Oleh karenanya, Dewan Komisaris merekomendasikan Perseroan untuk berkolaborasi dengan layanan kesehatan internasional, agar preferensi masyarakat untuk melaksanakan pengobatan ke luar negeri, dapat diakomodir melalui layanan Perseroan yang berstandar internasional. Oleh karena itu, diperlukan percepatan pertumbuhan dan peningkatan kualitas fasilitas, serta layanan rumah sakit untuk merealisasikan prospek usaha tersebut.

Kami memandang penguatan CoE di seluruh rumah sakit dan unit usaha sangat penting, terutama sebagai diferensiasi Perseroan dalam menghadapi kompetisi. Perbedaan karakteristik pada tiap rumah sakit Perseroan memerlukan penanganan CoE berbeda, yang disesuaikan dengan karakteristik masyarakat sekitar. Kolaborasi pembiayaan dengan pihak asuransi swasta maupun pembiayaan BPJS Kesehatan perlu lebih ditingkatkan, sehingga Perseroan dapat memberikan layanan kesehatan yang menjangkau seluruh lapisan masyarakat. Kami meyakini bahwa keunggulan rumah sakit yang telah dibangun dengan reputasi yang baik selama ini, akan meningkatkan kinerja keuangan maupun nonkeuangan, yang berdampak pada pencapaian target serta optimalisasi pelayanan di seluruh Rumah Sakit Grup Bunda. Dewan Komisaris senantiasa memberikan saran dan rekomendasi kepada Direksi, agar prospek usaha yang telah disusun dapat terealisasi dengan baik.

The Board of Commissioners view is that the business prospects prepared by the Board of Directors include the relevant work plans and are in line with the Company's vision, mission and objectives. The business prospects are in line with changes in technology and people's lifestyles, and positions the Company to compete against other domestic and overseas health providers. Therefore, the Board of Commissioners recommends that the Company collaborates with international health services, so that people who prefer going abroad for medical treatment can be attracted by the Company's international standard services. Realizing these business prospects will require accelerated growth and improvements in the quality of hospital facilities and services.

Our view is that strengthening the CoE in all hospitals and business units is of utmost importance, especially as it differentiates the Company from the competition. The different characteristic of each of the Company's hospitals requires different CoE handling, and these have been adapted to the characteristics of the surrounding communities. However, collaboration with private insurance companies and BPJS Health financing needs to be further improved, so that the Company can provide health services that reach all levels of society. We believe that the hospitals' superiority that has been built a good reputation over the years will improve the financial and non-financial performance, and will have an impact on achieving the targets and optimizing the services throughout the Bunda Group Hospitals. The Board of Commissioners regularly provides suggestions and recommendations to the Board of Directors, so that the business prospects can be realized well.

## Pandangan atas Penerapan Tata Kelola Perusahaan

### View on the Corporate Governance Implementation

Dewan Komisaris senantiasa memastikan bahwa *good corporate governance* (GCG) telah diimplementasikan dalam setiap kegiatan usaha. Dewan Komisaris berpendapat bahwa penerapan GCG di PT Bundamedik Tbk telah berjalan dengan baik dan menunjukkan kemajuan yang cukup baik, walaupun akan selalu ada *area of improvement* untuk tahun-tahun mendatang.

Perseroan telah menyelesaikan penyusunan pedoman tata kelola PT Bundamedik Tbk pada tahun 2022 dan telah mengimplementasikan secara komprehensif di tahun 2023. Kami berharap penerapan pedoman GCG ini dapat menunjang konsistensi pertumbuhan kinerja, terutama pada saat penilaian GCG yang direncanakan dilakukan secara bertahap.

Dalam melaksanakan fungsi pengawasan, Dewan Komisaris didukung oleh Komite Audit, Komite Nominasi dan Remunerasi, serta Komite Tata Kelola dan Manajemen Risiko, yang secara keseluruhan telah melaksanakan tugas dan tanggung jawabnya dengan baik. Kami juga menilai Perseroan telah memiliki kebijakan manajemen risiko, baik secara umum maupun secara spesifik di bidang medis, finansial, dan operasional untuk mengatur standar pelayanan. Adapun seluruh kebijakan dan prosedur merupakan bentuk pengelolaan risiko yang melekat pada setiap aktivitas operasi Perseroan, yang dievaluasi dan diperbarui minimal sekali dalam setahun.

Dewan Komisaris juga melakukan kegiatan pengawasan secara langsung melalui kunjungan lapangan untuk memberikan berbagai masukan terkait implementasi praktik GCG. Kami menilai bahwa Perseroan telah memiliki kecukupan sistem pengendalian internal dan manajemen risiko, yang menjadi salah satu kunci efektivitas penerapan

The Board of Commissioners always makes sure that good corporate governance (GCG) has been implemented in all business activities. The Board of Commissioners' believes is that GCG implementation at PT Bundamedik Tbk has progressed in a proper manner, although there will always be areas of improvement in the coming years.

The Company completed the preparation of PT Bundamedik Tbk's governance guidelines in 2022 and implemented them comprehensively in 2023. We hope that these GCG implementation guidelines will support a consistent performance growth, especially as GCG assessments are planned to be carried out in stages.

When carrying out its supervisory function, the Board of Commissioners is supported by the Audit Committee, Nomination and Remuneration Committee, and Governance and Risk Management Committee, which overall have carried out their duties and responsibilities properly. Our assessment shows that the Company has a risk management policy that includes overall and specific aspects in the medical, financial and operational fields to regulate service standards. All policies and procedures are a form of risk management inherent in each of the Company's operational activities, and these are evaluated and updated at least once a year.

The Board of Commissioners' supervisory activities also included field visits to seek input on the GCG implementation practices. Our assessment shows that the Company has an adequate internal control and risk management system, which is key to the effectiveness of good corporate governance implementation. In the meetings we held with





tata kelola perusahaan yang baik. Dalam rapat yang kami selenggarakan bersama manajemen, Dewan Komisaris senantiasa memberikan arahan untuk meningkatkan budaya sadar risiko dan memastikan bahwa budaya ini melekat di setiap jenjang organisasi.

## Apresiasi

### Appreciation

Kami memberikan apresiasi terhadap upaya dan kinerja Direksi dan seluruh insan Perseroan dalam mengelola kegiatan sepanjang tahun 2023. Kami juga menyampaikan apresiasi kepada seluruh pemangku kepentingan atas kepercayaan yang diberikan. Kami mengajak seluruh insan Perseroan untuk senantiasa berupaya memberikan kinerja yang terbaik, inovatif, pelayanan prima, yang mendukung penciptaan nilai keberlanjutan. Mari terus berkolaborasi dalam menciptakan kemajuan ekosistem layanan kesehatan yang unggul di usia emas ini, untuk mendukung generasi sehat di masa yang akan datang.

management, the Board of Commissioners provided directives on improving the risk awareness culture to ensure that this culture is embedded in all levels of the organization.

We would like to express our appreciation to the Board of Directors and all Company personnel for their efforts and performance in managing their activities throughout 2023. We also would like to express our appreciation to all stakeholders for the trust they have shown. We invite all Company personnel to strive to provide the best, innovative performance and service excellence to add sustainable value. Let's continue to collaborate and deliver a superior health service ecosystem in this golden age to support healthy generations in the future.

Jakarta, April 2024  
Atas Nama Dewan Komisaris,  
On behalf of the Board of Commissioners,

### Ivan Rizal Sini

Komisaris Utama  
President Commissioner



## Laporan Direksi

### Report of The Board of Directors

Pemangku kepentingan yang terhormat,

Perjalanan panjang Perseroan genap memasuki dekade kelima di tahun 2023. Di sepanjang perjalanan ini, Perseroan terus bertumbuh dan beradaptasi terhadap perubahan dan perkembangan industri layanan kesehatan. Memasuki usia emas, Perseroan telah bertransformasi dalam memajukan ekosistem layanan kesehatan yang unggul, yang berorientasi pada pemenuhan kebutuhan dan kepuasan pelanggan.

## Tinjauan Ekonomi Makro

### Macroeconomic Review

Pemulihan ekonomi terus berlanjut di tahun 2023, meskipun cenderung melambat apabila dibandingkan dengan tahun 2022. Indonesia mencatat pertumbuhan ekonomi sebesar 5,05%

Dear respected stakeholders,

The Company's long journey entered its fifth decade in 2023, and throughout this journey, the Company has continued to grow and adapt to changes and developments in the health services industry. As we enter this golden age, the Company has transformed itself, by advancing a superior health service ecosystem oriented towards meeting customer needs and satisfaction.

Economic recovery continued in 2023, although at a slower pace compared to 2022. Indonesia recorded a relatively stable economic growth of 5.05% YoY, compared to global economic growth of 3.0%.



YoY, relatif stabil, apabila dibandingkan dengan pertumbuhan ekonomi global, yang tumbuh sebesar 3,0%. Sektor kesehatan, khususnya industri layanan kesehatan di Indonesia menunjukkan perkembangan yang signifikan dalam beberapa tahun terakhir, antara lain dipengaruhi oleh program jaminan kesehatan nasional (JKN), peningkatan fasilitas layanan, dan penggunaan teknologi terkini. Dalam laporannya, Badan Pusat Statistik (BPS) mencatat pertumbuhan sektor kesehatan dan kegiatan sosial sebesar 4,66% YoY di tahun 2023.

Pandemi Covid-19 menjadi pembelajaran yang merubah banyak aspek dalam kehidupan masyarakat, termasuk sektor kesehatan. Pengalaman menangani pandemi Covid-19 melatarbelakangi Kementerian Kesehatan dalam menginisiasi transformasi sistem kesehatan Indonesia. Dalam pelaksanaannya, Pemerintah melibatkan seluruh profesi kesehatan, rumah sakit, universitas, industri layanan kesehatan, dan masyarakat. Adapun di tahun 2023, Pemerintah menerbitkan Peraturan Menteri Kesehatan (Permenkes) Nomor 3 tentang Standar Tarif Pelayanan Kesehatan dalam Penyelenggaraan Program Jaminan Kesehatan dan UU No. 17 tentang Kesehatan, yang sekaligus menjadi payung hukum transformasi sistem kesehatan Indonesia.

## Analisis Kinerja, Strategi, dan Kebijakan

### Analysis of Performance, Strategies and Policies

Perseroan menetapkan strategi dan kebijakan dengan memperhatikan kondisi perekonomian, terutama sektor kesehatan. Sejalan dengan enam pilar transformasi sistem kesehatan, Perseroan menyusun rencana bisnis yang berfokus pada aktivitas preventif, peningkatan kualitas, kemudahan pembiayaan, penguatan SDM, dan pemanfaatan teknologi. Perseroan juga menjalankan tiga pilar strategi utama, yaitu

The health sector, especially the health services industry in Indonesia, has significantly developed in recent years, influenced by the national health insurance program (JKN), improvements in service facilities, and the use of the latest technology. In its report, the Central Statistics Agency (BPS) stated that growth in the health sector and social activities was 4.66% YoY in 2023.

The Covid-19 pandemic taught us a lesson that changed many aspects of people's lives, especially in the health sector. The experiences gained in dealing with the Covid-19 pandemic initiated the Ministry of Health's transformation of the Indonesian health system. To do so, the Government involved all health professions, hospitals, universities, the health service industry and the community. Also in 2023, the Government issued Minister of Health Regulation (Permenkes) No. 3 concerning Health Service Tariff Standards in the Implementation of Health Insurance Programs and Law No. 17 concerning Health, which serves as the legal umbrella for the transformation of the Indonesian health system.

The Company's strategies and policies take into account economic conditions, especially in the health sector. In line with the six pillars of the health system transformation, the Company prepared a business plan focused on preventive activities, improving quality, facilitating financing, strengthening HR, and utilizing technology. The Company also instigated three main strategic pillars, namely expanding its presence,

meningkatkan eksistensi (*expanding presence*), memperkuat fondasi bisnis utama (*strengthening our core*), dan membina kemitraan strategis (*strategic partnership*).

Perseroan terus meningkatkan kinerjanya pada pertumbuhan layanan rawat jalan dengan melaksanakan inisiatif-inisiatif strategis. Pada pilar pertama, Perseroan meningkatkan eksistensi dengan memaksimalkan kinerja rumah sakit yang diakuisisi. Kami memastikan perizinan telah dilengkapi dan melakukan integrasi layanan rumah sakit, baik secara kualitas layanan, kemudahan pembiayaan, jaringan, sistem, dan teknologi informasi, sesuai dengan standar yang diterapkan dalam ekosistem Bundamedik. Perseroan melakukan *branding* rumah sakit yang diakuisisi dan mengenalkan keunggulan kompetitif layanan kesehatan Bundamedik melalui *health talk* kepada masyarakat sekitar. Adapun kinerja rumah sakit yang baru diakuisisi menunjukkan peningkatan signifikan, yakni pendapatan bersih sebesar 109%, dan EBITDA sebesar 159%.

Peningkatan eksistensi juga kami lakukan dengan perbaikan infrastruktur pada rumah sakit yang kami miliki, antara lain RSIA Bunda Jakarta, RSIA Bunda Denpasar, RSU Citra Harapan, dan RSIA Az Zahra Palembang. Kami juga melakukan peningkatan layanan dengan penambahan fasilitas, kapasitas, penambahan dokter dan tenaga kesehatan, serta bekerja sama dengan pihak asuransi dan BPJS Kesehatan dalam menyediakan kemudahan pembiayaan.

Secara korporasi, Perseroan melakukan restrukturisasi internal berupa pengalihan kegiatan usaha aktivitas klinik swasta kepada entitas anak, yakni PT Bunda Medika Klinik (BMK). Kami berharap, pengalihan BIC Vida Bekasi dan BIC Pacific Place kepada BMK akan mendorong optimalisasi kinerja, serta efisiensi biaya operasi,

strengthening the foundation of our core business, and fostering strategic partnerships.

The Company continued to improve its performance in outpatient services through strategic initiatives. In the first pillar, the Company expanded its presence by maximizing the performance of hospitals it acquired. In line with the Bundamedik ecosystem standards, we ensured that permits were completed and hospital services were integrated in terms of service quality, ease of financing, network, systems and information technology. The Company branded the acquired hospitals and promoted the competitive advantage of Bundamedik health services in health talks with the surrounding communities. The performance of newly acquired hospitals showed a significant increase, with net revenue of 109% and EBITDA of 159%.

We also expanded our presence by improving the infrastructure in the hospitals we own, including RSIA Bunda Jakarta, RSIA Bunda Denpasar, RSU Citra Harapan, and RSIA Az Zahra Palembang. We also improved services by adding facilities, capacity, doctors and health workers, as well as collaborating with insurance companies and BPJS Health to provide easy financing.

Corporately, the Company carried out internal restructuring by transferring private clinic business activities to a subsidiary called PT Bunda Medika Klinik (BMK). We hope that the transfer of BIC Vida Bekasi and BIC Pacific Place to BMK will encourage optimization of performance and operational cost efficiencies, thereby improving the Company's



sehingga meningkatkan kinerja keuangan konsolidasian Perseroan. Restrukturisasi tersebut, sekaligus sebagai bentuk kepatuhan Perseroan terhadap Permenkes No. 3 Tahun 2020 tentang Klasifikasi dan Perizinan Rumah Sakit.

Pada pilar kedua, Perseroan memperkuat fondasi bisnis utama yang diimplementasikan dengan memperkuat pusat keunggulan (*strengthening our center of excellences-CoE*) dan memastikan proses kualitas standar (*ensuring standardised quality process*) pada setiap rumah sakit milik Perseroan. Dengan basis keunggulan layanan ibu dan anak, Perseroan menghadirkan layanan kesehatan keluarga secara holistik, yang melibatkan kolaborasi tim dokter spesialis hingga subspecialis. Kami menangkap potensi layanan kesehatan preventif, khususnya dalam mempersiapkan peran ibu dan keluarga, melalui layanan skrining kesehatan janin, layanan kesehatan ibu hamil atau *antenatal care* (ANC), dan layanan tumbuh kembang anak. Dengan dukungan tes genomik, yang menjadi keunggulan laboratorium Diagnos, rumah sakit Perseroan memberikan konsultasi dan tindakan pengobatan kuratif secara lebih presisi, sesuai dengan keunikan genetika pasien.

Perseroan mengintegrasikan layanan RSU dan RSIA untuk memperkuat pusat keunggulannya. Perseroan memiliki layanan kesehatan komprehensif yang didukung tenaga medis profesional, teknologi kedokteran, dan fasilitas laboratorium modern. RSU Bunda Jakarta tengah membentuk tim transplantasi ginjal dengan melibatkan berbagai spesialisasi medis, yang direncanakan mulai beroperasi di awal tahun 2024. Kami meyakini Perseroan memiliki pusat keunggulan kompetitif yang unik dan mampu memberikan dampak pada kinerja operasional maupun keuangan. Kami meningkatkan pemasaran CoE melalui kerja sama dengan pihak asuransi maupun pemasaran digital melalui media sosial dan aplikasi One Bunda.

consolidated financial performance. This restructuring is part of the Company's compliance with Minister of Health Regulation No. 3 of 2020 concerning Hospital Classification and Licensing.

For the second pillar, the Company strengthened the foundation of our core business by strengthening our center of excellence (CoE), and ensured standardized quality processes in all of the Company's hospitals. Based on the excellence of its maternal and child services, the Company provides holistic family health services involving a collaboration of a team of specialist and subspecialist doctors. We capture the potential of preventive health services, especially in preparing the role of mothers and families, through fetal health screening services, maternal health services or antenatal care (ANC), and child growth and development services. Thanks to our genomic testing, which is the specialty of the Diagnos laboratories, the Company's hospitals provide more precise consultations and curative treatment, based on the patient's unique genetics.

The Company has integrated the RSU and RSIA services to strengthen its center of excellence. The Company has comprehensive health services supported by professional medical personnel, medical technology and modern laboratory facilities. RSU Bunda Jakarta is currently forming a kidney transplant team of medical specialties, which is planned to start operating in early 2024. We believe the Company is a unique center of competitive advantage and is capable of having an impact on operational and financial performance. We are increasing CoE marketing in collaboration with insurance companies, and digital marketing via social media and the One Bunda application.

Penguatan CoE perlu disertai dengan penguatan kapasitas Sumber Daya Manusia (SDM), yang merupakan komponen penting jasa pelayanan kesehatan. Perseroan melakukan peningkatan kualitas layanan SDM, terutama kapasitas perawat dengan pemberian beasiswa melalui program Continuing Professional Development (CPD). Selain itu, Perseroan mendorong dan memastikan tenaga medis memiliki sertifikasi medis, sesuai profesi dan layanan yang diberikan. Perseroan juga melakukan penguatan budaya kerja 5C, penguatan kesehatan mental SDM, serta menciptakan lingkungan kerja yang produktif tetapi menyenangkan. Kami melakukan strategi pengelolaan SDM yang menekankan *employee experience* (EX), sehingga berdampak pada keberlanjutan SDM maupun kinerja Perseroan.

Perseroan berupaya menjaga dan memajukan kualitas layanan kesehatan yang diberikan. Kami aktif mengirimkan dokter-dokter ke luar negeri untuk mengikuti *fellowship*, dengan tujuan peningkatan kapasitas, transfer teknologi baru, maupun pengembangan teknologi robotik pada berbagai spesialisasi. Di tahun 2023, Perseroan memperoleh kepercayaan dari Kementerian Kesehatan sebagai rumah sakit swasta yang menjalankan fungsi rumah sakit pendidikan. Selain memberikan pelayanan kesehatan, rumah sakit Perseroan menjadi tempat pendidikan dan penelitian secara terpadu dalam bidang pendidikan kedokteran, dan pendidikan kesehatan lainnya secara multiprofesi.

Perseroan senantiasa memastikan layanan kesehatan yang memenuhi standar kualitas yang berlaku. Kami memperoleh akreditasi internasional dari Australian Council on Healthcare Standard (ACHS) untuk RSUD Bunda Jakarta dan RSIA Bunda Jakarta, dan akreditasi Reproduction

Strengthening the CoE needs to be accompanied by strengthening Human Capital (HC) capacity, an important component of health services. The Company has improved the HC services quality, especially for nurses by providing scholarships through the Continuing Professional Development (CPD) program. The Company is also encouraging and ensuring medical personnel have medical certification, according to the profession and services provided. The Company is also strengthening the 5C work culture, including the mental health of its HC, and is creating a productive but enjoyable work environment. We have instigated an HC management strategy that emphasizes employee experience (EX), as it has an impact on HC sustainability and the Company's performance.

The Company strives to maintain and advance the quality of its health services. We actively send doctors abroad to take part in fellowships, with the aim of increasing capacity, understanding new technology, and developing robotic technology in a number of specialties. In 2023, the Company was entrusted by the Ministry of Health as a private hospital with the function of a teaching hospital. As well as providing health services, the Company's Hospitals are places for integrated education and research in the field of medical education and other multi-professional health education.

The Company ensures that health services meet applicable quality standards. We obtained international accreditation from the Australian Council on Healthcare Standard (ACHS) for RSUD Bunda Jakarta and RSIA Bunda Jakarta, and Reproductive Technology Accreditation



Technology Accreditation Committee (RTAC) dari The Fertility Society of Australia untuk Morula IVF. Sementara pada level nasional, Komite Akreditasi Rumah Sakit (KARS) kembali memberikan akreditasi “Paripurna” kepada tujuh rumah sakit yang kami miliki di tahun ini. Kami juga memastikan penerapan standar ISO pada rumah sakit dan laboratorium yang kami miliki, di antaranya ISO 9001:2008 tentang manajemen mutu, ISO 45001:2018 tentang kesehatan dan keselamatan kerja, dan ISO 15189:2012 tentang laboratorium medis.

Pada pilar ketiga, Perseroan secara berkesinambungan membina kemitraan strategis, salah satunya dengan Klinik Fertilitas Indonesia (KFI) melalui klinik kebidanan dan kandungan lokal untuk memperluas layanan. Perluasan ini merupakan langkah efektif untuk memperbesar skala usaha Morula, memperkuat *brand* dan reputasi Morula di Indonesia, serta memudahkan masyarakat dalam mengakses layanan fertilitas.

Selain itu, Perseroan juga menjalin kemitraan dengan Klinik Pintar melalui layanan aplikasi BundaPintar. Berbagai fitur dihadirkan untuk memberikan kenyamanan dan kemudahan di masa kehamilan, sekaligus membantu penggunanya memperoleh informasi medis terpercaya terkait tahapan kehamilan. Aplikasi BundaPintar terhubung dengan lebih dari 1.000 Klinik Pintar, outlet laboratorium Diagnos, dan layanan farmasi BGP.

Kami menyadari perlunya adaptasi terhadap kemajuan teknologi, baik teknologi kesehatan maupun teknologi informasi dan komunikasi (TIK) untuk memperkuat fondasi bisnis. Di tahun ini, Perseroan melanjutkan transformasi digital dengan menghadirkan *platform* OneBunda,

Committee (RTAC) accreditation from The Fertility Society of Australia for Morula IVF. At the national level, the Hospital Accreditation Committee (KARS) again obtained “Plenary” accreditation for seven hospitals this year. We also ensure the application of ISO standards in our hospitals and laboratories, including ISO 9001:2008 concerning quality management, ISO 45001:2018 concerning occupational health and safety, and ISO 15189:2012 concerning medical laboratories.

In the third pillar, the Company has fostered a strategic partnership with Klinik Fertilitas Indonesia (KFI) using local obstetrics and gynecology clinics to expand its services. This expansion is an effective step to increase Morula’s business scale, strengthen Morula’s brand and reputation in Indonesia, and make it easier for people to access fertility services.

In addition, the Company also has a partnership with Klinik Pintar through the BundaPintar application service. The features include providing comfort and convenience during pregnancy, as well as help for users to obtain reliable medical information on the stages of pregnancy. The BundaPintar application is connected to more than 1,000 Klinik Pintar, Diagnos laboratory outlets, and BGP pharmacy services.

To strengthen the foundation of our core business, we understand the need to adapt to technological advances, both in health technology and information and communication technology (ICT). This year, the Company continued its digital transformation through the OneBunda platform,

aplikasi terintegrasi yang memudahkan publik untuk mengakses seluruh layanan kesehatan Perseroan. Kami mencatat 51% pasien telah menggunakan layanan OneBunda, terutama dalam mengatur janji temu dengan dokter. Kami meyakini, layanan kesehatan yang nyaman dan mudah diakses, akan meningkatkan pertumbuhan dan memperluas jangkauan ekosistem Perseroan.

Kami berupaya untuk menjaga keseimbangan antara pengelolaan kinerja operasional serta lingkungan, sosial, dan tata kelola (LST) untuk mewujudkan pertumbuhan bisnis yang berkelanjutan. Oleh karenanya, pada tahun ini Perseroan menyusun kebijakan keberlanjutan yang terintegrasi dengan kebijakan bisnis, tata kelola, manajemen risiko, operasional, strategi bisnis, dan praktik manajemen bisnis. Dalam penyusunannya, Perseroan mempertimbangkan konteks keberlanjutan Perseroan yang mengacu pada ISO 26000 *Guidance* on Social Responsibility, serta dukungan pada pencapaian Tujuan Pembangunan Berkelanjutan (TPB).

Seluruh anggota Direksi terlibat langsung dan berperan penuh dalam merumuskan strategi maupun kebijakan strategis. Kami juga bertanggung jawab dan terlibat langsung dalam setiap pengambilan keputusan di setiap proses evaluasi kebijakan pada tingkat eksekutif. Kami melaksanakan rapat internal Direksi, rapat bersama Dewan Komisaris, dan rapat koordinasi dengan unit usaha secara rutin untuk memastikan setiap strategi yang telah direncanakan dapat diimplementasikan dengan efektif.

an integrated application that makes it easier for the public to access all of the Company's health services. We noted that 51% of our patients used the OneBunda services, especially for arranging appointments with doctors. We believe that convenient and easily accessible health services will increase the Company's ecosystem growth and expand its reach.

We endeavor to maintain a balance between operational performance management and environmental, social and governance (ESG) aspects to realize a sustainable business growth. Therefore, this year the Company instigated a sustainability policy integrated with the business policies, governance, risk management, operations, business strategy and business management practices. In its preparation, the Company considered the Company's sustainability context that refers to the ISO 26000 *Guidance* on Social Responsibility, as well as support for achieving the Sustainable Development Goals (SDG).

All members of the Board of Directors are directly involved and play a full role in formulating the strategies and strategic policies. We are also responsible and directly involved in every decision made in the policy evaluation process at the executive level. We regularly hold Board of Directors internal meetings, joint meetings with the Board of Commissioners, and coordination meetings with business units to ensure that every planned strategy can be implemented effectively.





## Perbandingan Target dan Realisasi

### Comparison of Target and Realization

Perseroan menetapkan target RKAP berdasarkan asumsi proyeksi pendapatan neto, asumsi proyeksi beban pokok pendapatan, beban usaha, dan pajak yang berlaku umum, dengan memerhatikan kondisi makro ekonomi. Direksi melakukan evaluasi untuk mengetahui sejauh mana progres yang telah dicapai, dengan membandingkan target yang ditetapkan pada awal periode dengan hasil pencapaian pada akhir periode. Kami mencatat terdapat peningkatan volume pasien yang cukup signifikan, terutama pasien dengan pembiayaan penjaminan dari BPJS Kesehatan. Sementara volume pasien yang menggunakan pembiayaan pribadi maupun penjaminan asuransi relatif stabil. Kondisi tersebut berpengaruh pada realisasi pencapaian target RKAP, khususnya pada kinerja keuangan Perseroan.

The Company sets RKAP targets based on net revenue projection assumptions, cost of revenue projection assumptions, operating expenses and generally applicable taxes, taking into account the macroeconomic conditions. The Board of Directors carries out evaluations to determine the progress achieved, by comparing the targets set at the beginning of the period with the results achieved at the end of the period. We note that there was a significant increase in patient volume, especially patients with guaranteed financing from BPJS Health. At the same time, the number of patients using private financing or insurance coverage was relatively stable. This was influential in the realization of the RKAP target achievement, especially for the Company's financial performance.

## Kebijakan Mengatasi Tantangan

### Policies to Address Challenges

Implementasi Permenkes No. 3 Tahun 2023 tentang Standar Tarif Pelayanan Kesehatan dalam Penyelenggaraan Jaminan Kesehatan menjadi tantangan tersendiri bagi rumah sakit swasta, termasuk Perseroan. Kami memastikan kepatuhan terhadap regulasi tersebut, dengan tetap mempertahankan profitabilitas rumah sakit, yang diimbangi dengan efisiensi biaya tanpa mengurangi kualitas layanan sesuai standar mutu Perseroan. Tantangan berikutnya adalah

Implementation of Minister of Health Regulation No. 3 of 2023 concerning Health Service Tariff Standards in the Implementation of Health Insurance was a challenge for private hospitals, including the Company. We have complied with this regulation, and maintained hospital profitability, using a balance of cost efficiencies without reducing service quality in accordance with the Company's quality standards. The next challenge will be increasing the capabilities and quality of

peningkatan kapabilitas dan kualitas layanan dari semua rumah sakit yang diakuisisi agar memenuhi standar Perseroan. Kami melakukan efisiensi biaya pada rumah sakit yang diakuisisi, yang meliputi biaya peralatan, peningkatan pemanfaatan aset, dan analisis *gross profit margin* (GPM) per spesialisasi secara berkelanjutan. Kami juga meningkatkan efisiensi biaya dengan sentralisasi pengadaan, serta menginisiasi strategi pengendalian biaya pada rumah sakit yang diakuisisi.

Beroperasinya sejumlah rumah sakit baru di sekitar wilayah kerja Perseroan menjadi tantangan persaingan usaha yang kami siasati dengan makin meningkatkan keunggulan kompetitif. Kami merespons saran dan masukan pasien terkait pelayanan dan waktu tunggu, dengan memberikan pelatihan keperawatan secara intensif, melakukan renovasi poli dan lobi, serta melakukan akselerasi layanan. Di bawah Departemen Teknologi Informasi dan Komunikasi, Perseroan melanjutkan transformasi bisnis untuk meminimalisasi waktu tunggu pasien sekaligus menghasilkan resiliensi optimal di seluruh unit. Kami memanfaatkan teknologi informasi untuk meminimalisasi proses manual, melakukan otomatisasi, dan integrasi proses bisnis, sehingga penundaan waktu layanan maupun pelaporan dapat dihindari. Selain itu kami juga melakukan adaptasi dengan menerapkan rekam medis elektronik, sehingga lebih efektif dan dapat mengurangi konsumsi kertas.

services of all acquired hospitals so they meet the Company's standards. We carried out ongoing cost efficiencies in acquired hospitals, which included equipment costs, increased asset utilization, and analysis of gross profit margin (GPM) per specialty. We also increased cost efficiencies by centralizing procurement, as well as by instigating cost control strategies at the acquired hospitals.

New hospitals operating around the Company's work areas have become a business competition challenge that we are addressing by further increasing our competitive advantage. We responded to patient suggestions and input on services and waiting times, and have provided intensive nursing training, renovated the poli and lobby, and accelerated services. Under the Department of Information and Communication Technology, the Company is continuing its business transformation to minimize patient waiting times while generating optimal resilience in all units. We use information technology to minimize manual processes, automate and integrate business processes, so that delays in service and reporting times can be avoided. In addition, we have also adapted by implementing e-medical record, to make them more effective and to reduce paper consumption.



## Prospek Usaha

### Business Prospects

Sektor kesehatan menjadi salah satu prioritas pembangunan dalam RAPBN 2024, dengan total anggaran sebesar Rp186,4 triliun untuk akselerasi penurunan *stunting* dan transformasi sistem kesehatan. Direksi memandang prospek usaha pelayanan jasa kesehatan sangat positif dan terbuka luas, terutama pasar kesehatan digital. Kami terus mengembangkan teknologi *enterprise data management*, di samping teknologi bedah robotik dan *advanced laparoscopy* yang telah menjadi keunggulan Perseroan. Selain itu, potensi CoE Perseroan yang spesifik diproyeksikan tetap mampu menjadi keunggulan kompetitif yang diminati pelanggan.

Diagnos memfokuskan pemeriksaan laboratorium pada pengujian genom, yang berkontribusi signifikan pada pendapatannya di tahun 2023, dan diproyeksikan akan terus meningkat di tahun mendatang. Potensi ini sejalan dengan pilar transformasi primer Kemenkes. Pengujian genom dapat mengidentifikasi kondisi janin sejak dini, sehingga dapat dilakukan tindakan preventif untuk mengoptimalkan masa tumbuh kembang anak dan meminimalkan gangguan kesehatan masa pediatri. Sementara, pada sektor wisata medis, Perseroan melihat prospek pertumbuhan wisata medis, yang ditandai dengan peningkatan kesadaran masyarakat akan pentingnya upaya preventif untuk menjaga kondisi kesehatan. Melalui Indonesia Medical Tourism Board (IMTB), Perseroan menawarkan wisata medis, yakni layanan kesehatan yang sekaligus melakukan perjalanan wisata.

The health sector was one of the development priorities in the 2024 RAPBN, with a total budget of Rp186.4 trillion for accelerating stunting reduction and health system transformation. The Board of Directors' view is the health services business prospects are very positive and wide open, especially in the digital health market. We will continue to develop enterprise data management technology, robotic surgery and advanced laparoscopy technology that together have become the Company's advantages. Also, the Company's specific CoE potential is projected to remain capable of becoming a competitive advantage that customers will be interested in.

Diagnos focuses its laboratory work on genome testing, which contributed significantly to revenue in 2023, and is projected to continue growing in the coming year. This potential is in line with the Ministry of Health's primary transformation pillar. Genomic testing can identify the condition of the fetus early on, so that preventive measures can be taken to optimize children's growth and development and minimize pediatric health problems. Also, in the medical tourism sector, the Company sees prospects for growth due to an increased public awareness of the importance of preventive efforts to maintain health. Through the Indonesia Medical Tourism Board (IMTB), the Company offers medical tourism, such as health services that also include tourist trips.

## Penerapan Tata Kelola Perusahaan yang Baik (GCG)

### Good Corporate Governance (GCG) Implementation

Kami menyadari pentingnya penerapan GCG dalam membangun, mengembangkan, dan menjalankan bisnis secara berkelanjutan. Perseroan melakukan perbaikan *soft structure* tata kelola, dengan menerbitkan pedoman tata kelola, yang antara lain mengatur tentang struktur tata kelola, kebijakan pokok tata kelola, kode etik, dan kebijakan antikorupsi. Selain itu, untuk lebih mengoptimalkan penerapan GCG, Perseroan membentuk Komite Pengadaan yang bertanggung jawab dalam proses pengadaan barang dan jasa.

Perseroan telah memiliki sistem tata kelola yang terintegrasi dan terstruktur, dengan kejelasan fungsi, ruang lingkup tugas dan tanggung jawab organ-organ GCG. Kami juga memiliki sistem pengendalian internal dan manajemen risiko yang memadai di bawah unit Internal Audit dan Manajemen Risiko (IARM). Selain itu, Perseroan melaksanakan *security review* secara menyeluruh untuk memastikan keamanan sistem teknologi informasi. Kami merencanakan penerapan sertifikasi ISO 27001:2022 tentang sistem manajemen keamanan informasi (ISMS) pada tahun 2024.

We understand the importance of GCG implementation when building, developing and running a business in a sustainable manner. The Company has improved its soft structure governance, by issuing governance guidelines to regulate the governance structure, basic governance policies, code of conduct and anti-corruption policies. Also, to further optimize GCG implementation, the Company has established a Procurement Committee responsible for the process of procuring goods and services.

The Company has an integrated and structured governance system, with clarity in the functions, scope of duties and responsibilities of the GCG organs. We also have an adequate internal control and risk management system under the Internal Audit and Risk Management (IARM) unit. The Company also carries out comprehensive security reviews to ensure the security of its information technology systems. We plan to implement ISO 27001:2022 certification on information security management systems (ISMS) in 2024.





## Apresiasi

### Appreciation

Kami menyampaikan apresiasi kepada Dewan Komisaris yang telah memberikan arahan dan masukan kepada Direksi dalam mengelola Perseroan. Kami juga menyampaikan terima kasih kepada seluruh tenaga kesehatan dan seluruh karyawan atas dedikasi dalam memberikan pelayanan yang tulus kepada seluruh pasien. Kami berharap agar layanan kesehatan ini dapat senantiasa memberikan manfaat yang optimal bagi seluruh pemangku kepentingan. Kami percaya eksistensi PT Bundamedik Tbk selama perjalanan tahun emas ini akan senantiasa memberikan dampak bagi pemangku kepentingan, sejalan dengan *"Advancing an excellent healthcare ecosystem, fifty years and beyond"*.

We would like to express our appreciation to the Board of Commissioners for the direction and input given to the Board of Directors in managing the Company. We would also like to express our gratitude to all health workers and all employees for their dedication in providing a sincere service to all patients. We hope that this health service will continue to provide optimal benefits for all stakeholders. We believe that PT Bundamedik Tbk during this golden year will continue to have an impact on stakeholders, in line with *"Advancing an excellent healthcare ecosystem, fifty years and beyond"*.

Jakarta, April 2024

Atas Nama Direksi

On behalf of the Board of Directors

**Mesha Rizal Sini**

Direktur Utama

President Director

# PROFIL PERUSAHAAN

## Company Profile

### IDENTITAS PERUSAHAAN

#### Company Identity

|  |  |
|--|--|
| <b>Nama Perusahaan</b><br>Company Name   | <b>PT Bundamedik Tbk</b><br>Perseroan tidak melakukan perubahan nama hingga akhir tahun 2023.<br>The Company did not change its name during 2023.  |
| <b>Bidang Usaha</b><br>Business Field  | Aktivitas rumah sakit swasta.<br>Activities of private hospitals.  |
| <b>Tanggal Pendirian</b><br>Date of Establishment                                  | 13 April 1978   April 13, 1978   |
| <b>Dasar Hukum<br/>Pendirian</b><br>Legal Basis of<br>Establishment                | Akta Pendirian Perseroan Terbatas No. 21 tanggal 13 April 1978, yang dibuat di hadapan Adlan Yulizar, S.H., Notaris di Jakarta.<br>Deed of Establishment as a Limited Liability Company No. 21 dated April 13, 1978, made before Adlan Yulizar, S.H., Notary in Jakarta. |
| <b>Modal Dasar</b><br>Authorized Capital   | Rp400.000.000.000  |
| <b>Modal Ditempatkan<br/>dan Disetor Penuh</b><br>Issued and Fully<br>Paid Capital | Rp172.068.323.520  |
| <b>Kode Saham</b><br>Share Code  | <b>BMHS</b>  |
| <b>Alamat</b><br>Address   | PT Bundamedik Tbk<br>Jl. Teuku Cik Ditiro No. 28 Menteng, Jakarta 10350 – Indonesia  |
|  | (021) 3192-3344 <a href="http://www.bmhs.co.id">www.bmhs.co.id</a>   |
|  | (021) 3190-5915 <a href="mailto:corsec@bmhs.co.id">corsec@bmhs.co.id</a>   |
|  | Hingga akhir 2023 Perseroan tidak memiliki kantor cabang/perwakilan.<br>Up until the end of 2023, the Company did not have any branches/<br>representative offices.  |



## Sekilas Perusahaan

### Company Overview

PT Bundamedik Tbk menyediakan pelayanan kesehatan terintegrasi yang didukung dengan teknologi kedokteran modern. Pada tahun 1961, dr. Rizal Sini, Sp. OG mendirikan klinik bersalin yang menjadi cikal bakal berdirinya Perseroan. Klinik bersalin tersebut terus bertumbuh, hingga resmi berdiri sebagai Rumah Sakit Bersalin Bunda, pada tanggal 27 Maret 1973. Dalam perjalanannya, Rumah Sakit Bersalin Bunda dikukuhkan badan hukumnya sebagai PT Bundamedik menurut dasar hukum Akta Pendirian Perseroan Terbatas No. 21 tanggal 13 April 1978, yang dibuat di hadapan Adlan Yulizar, S.H., Notaris di Jakarta. Akta Pendirian tersebut kemudian disahkan dengan Surat Keputusan Menteri Kehakiman No. YA.5/160/18 tanggal 28 September 1978, serta diumumkan dalam Berita Negara Republik Indonesia No. 555 tanggal 3 Juni 1988. Anggaran Dasar Perseroan mengalami perubahan terakhir, yang dinyatakan dalam Akta Pernyataan Keputusan Rapat Perubahan Anggaran Dasar Perseroan No. 77 tanggal 19 Juni 2023, serta Akta Pernyataan Keputusan Rapat No. 5 tanggal 1 April 2021. Keduanya dibuat di hadapan Jose Dima Satria, S.H., M.Kn., Notaris di Jakarta Selatan.

PT Bundamedik Tbk provides integrated health services supported by modern medical technology. In 1961, dr. Rizal Sini, Sp. OG established a maternity clinic that became the forerunner to the establishment of the Company. The maternity clinic continued to grow, until it was officially established as Rumah Sakit Bersalin Bunda, on March 27, 1973. During its journey, Rumah Sakit Bersalin Bunda was confirmed as a legal entity as PT Bundamedik based on the legal basis of the Deed of Establishment of Limited Liability Company No. 21 dated April 13, 1978, made before Adlan Yulizar, S.H., Notary in Jakarta. The Deed of Establishment was then ratified by Minister of Justice Decree No. YA.5/160/18 dated September 28, 1978, and published in the State Gazette of the Republic of Indonesia No. 555 on June 3, 1988. The Company's Articles of Association latest amendment was stated in the Deed of Statement of Meeting Resolution on Amendments to the Company's Articles of Association No. 77 on June 19, 2023, and the Deed of Statement of Meeting Resolutions No. 5 dated April 1, 2021. Both made before Jose Dima Satria, S.H., M.Kn., Notary in South Jakarta.

Perseroan membangun sebuah ekosistem pelayanan kesehatan dengan mendirikan anak perusahaan yang memberikan pelayanan kesehatan, penunjang kesehatan, dan pelayanan penunjang lain seperti perhotelan, *medical tourism*, dan konsultasi manajemen. Kualitas layanan Perseroan semakin dikokohkan melalui peningkatan kapasitas dan kompetensi tenaga medis serta inovasi teknologi. Perseroan merupakan rumah sakit pertama yang menyediakan layanan bedah robotik, yaitu operasi minimal invasif dengan sistem robotik. Perseroan juga memperkenalkan *Pre-implantation Genetic Screening (PGS)* dan teknologi *Time Lapse Embryo Monitoring System*, melalui Morula IVF Indonesia. Selain itu, Perseroan memastikan pengelolaan rumah sakit telah memenuhi standar akreditasi nasional maupun internasional.

Pada tahun 2021, PT Bundamedik Tbk melaksanakan penawaran saham umum perdana/*initial public offering (IPO)* untuk memperkuat struktur permodalannya, yakni sejumlah 620 juta saham atau setara dengan 7,26% dari modal ditempatkan kepada publik. Perseroan memiliki fokus menghadirkan ekosistem *Healthcare Lifestyle* yang dapat memenuhi kebutuhan pelayanan kesehatan masyarakat secara lengkap dan terintegrasi. Adapun langkah yang ditempuh Perseroan antara lain melakukan ekspansi bisnis, penambahan kerja sama dengan mitra-mitra strategis, dan memperkuat lini bisnis utama. Perseroan juga melakukan transformasi dan digitalisasi pada proses bisnisnya, perbaikan pada tata kelola perusahaan sehingga senantiasa memberikan dampak positif pada pelayanan kesehatan.

The Company is building a health service ecosystem by establishing subsidiaries that provide health services, health support, and other supporting services such as hotels, medical tourism, and management consulting. The quality of the Company's services is being increasingly strengthened by increasing the capacity and competency of medical personnel as well as technological innovations. The Company was the first hospital to provide robotic surgery services, namely minimally invasive surgery using a robotic system. The Company also introduced *Pre-implantation Genetic Screening (PGS)* and *Time Lapse Embryo Monitoring System* technology, through Morula IVF Indonesia. In addition, the Company also ensures that hospital management meets national and international accreditation standards.

In 2021, PT Bundamedik Tbk conducted an initial public offering (IPO) to strengthen its capital structure, with 620 million shares, or 7.26% of the capital issued to the public. The Company's focus is to present a *Healthcare Lifestyle* ecosystem that meets the public's health service needs in a complete and integrated manner. The steps taken by the Company include expanding its business, increasing collaboration with strategic partners, and strengthening its key lines of business. The Company has also carried out transformation and digitalization of its business processes, and improvements to its corporate governance so that it continues to make a positive impact on health services.





## Jejak Langkah Milestone



1973

dr. Rizal Sini, Sp. OG mendirikan Rumah Sakit Bersalin Bunda di Jakarta.  
dr. Rizal Sini, Sp. OG established Rumah Sakit Bersalin Bunda in Jakarta.

1978

- Rumah Sakit Bersalin Bunda resmi menjadi usaha pelayanan rumah sakit berbadan hukum dengan pendirian PT Bundamedik Tbk.
- Kerja sama dengan Queen Elizabeth Hospital dan University of Adelaide, Australia.
- Rumah Sakit Bersalin Bunda officially became a legal entity hospital service business with the establishment of PT Bundamedik Tbk.
- Collaborated with Queen Elizabeth Hospital and University of Adelaide, Australia.

1995

- Perseroan mendirikan anak perusahaan bernama PT Bunda Minang Citra.
- Rumah Sakit Umum Bunda Padang mulai beroperasi.
- The Company established a subsidiary called PT Bunda Minang Citra.
- Rumah Sakit Umum Bunda Padang began operations.



2016

- Perseroan mendirikan anak perusahaan bernama PT Bunda Medika Wisesa.
- Morula IVF Indonesia mengelola klinik fertilitas di RS Melinda 2 Bandung.
- Morula IVF Indonesia memperkenalkan teknologi baru yaitu *Time Lapse Embryo Monitoring System*.
- Morula IVF Indonesia diakreditasi oleh The Reproductive Technology Accreditation Committee (RTAC) – Fertility Society of Australia.
- The Company established a subsidiary called PT Bunda Medika Wisesa.
- Morula IVF Indonesia managed a fertility clinic at RS Melinda 2 Bandung.
- Morula IVF Indonesia introduced new technology, namely the Time Lapse Embryo Monitoring System.
- Morula IVF Indonesia was accredited by The Reproductive Technology Accreditation Committee (RTAC) – Fertility Society of Australia.



2015

Morula IVF Indonesia menjadi klinik IVF pertama untuk memperkenalkan Pre-implantation Genetic Screening (PGS).  
Morula IVF Indonesia became the first IVF clinic to introduce Pre-implantation Genetic Screening (PGS).

2013

Perseroan mengelola 3 klinik fertilitas di bawah Morula IVF Indonesia yang terletak di Padang, Margonda, dan Surabaya.  
The Company manages 3 fertility clinics under Morula IVF Indonesia located in Padang, Margonda and Surabaya.



2017

- Perseroan mendirikan anak perusahaan bernama PT BMHS Diklat Indonesia dan PT Bunda Global Pharma.
- Morula IVF Indonesia mengelola klinik IVF di Makassar dan Pontianak.
- Morula IVF Indonesia beroperasi dengan entitas sendiri.
- The Company established subsidiaries called PT BMHS Diklat Indonesia and PT Bunda Global Pharma.
- Morula IVF Indonesia managed IVF clinics in Makassar and Pontianak.
- Morula IVF Indonesia operated as its own entity.



2018

Morula IVF Indonesia mengelola klinik IVF di Tangerang dan Yogyakarta.  
Morula IVF Indonesia managed IVF clinics in Tangerang and Yogyakarta.



2019

Grand Opening Klinik BIC Vida, Laboratorium Klinik Diagnos Ciputat & Klinik Onkologi RSU Bunda Jakarta.  
Grand Opening of BIC Vida Clinic, Ciputat Diagnos Clinic Laboratory & Oncology Clinic RSU Bunda Jakarta.



2020

Grand Opening Laboratorium Klinik Diagnos Padang.  
Grand Opening of Diagnos Clinical Laboratory Padang.



1997

- Perseroan mengoperasikan Klinik IVF pertama.
- Perseroan mendirikan Klinik Fertilitas Morula ("KFM").
- The Company operated its first IVF Clinic.
- The Company established Klinik Fertilitas Morula ("KFM").

2005

Perseroan mengakuisisi perusahaan PT Citra Ananda yang kemudian beroperasi sebagai Rumah Sakit Ibu dan Anak Citra Ananda di tahun yang sama. The Company acquired PT Citra Ananda that then operated as the Rumah Sakit Ibu dan Anak Citra Ananda in the same year.

2006

Perseroan merestrukturisasi Morula IVF (Jakarta) sebagai anak perusahaan. The Company restructured Morula IVF (Jakarta) as a subsidiary.

2007

Perseroan mendirikan perusahaan asosiasi bernama PT Diagnos Laboratorium Utama. The Company established an associated company called PT Diagnos Laboratorium Utama.



2012

- Perseroan mendirikan anak perusahaan bernama PT Morula Indonesia, PT Visiscan Indonesia, dan PT Sasana Mitra Bunda.
- RS Bunda menjadi rumah sakit pertama yang memperkenalkan operasi dengan sistem robotik (*robotic surgery*) untuk operasi invasif minimal.
- The Company established subsidiaries called PT Morula Indonesia, PT Visiscan Indonesia, and PT Sasana Mitra Bunda.
- RS Bunda became the first hospital to introduce robotic surgery for minimally invasive surgery.

2010

Perseroan mendirikan anak perusahaan bernama PT Prima Dental Medika. The Company established a subsidiary called PT Prima Dental Medika.

2008

RSU Bunda Margonda mulai beroperasi. RSU Bunda Margonda started operating.

2021

- Perseroan melakukan Penawaran Umum Perdana pada 6 Juli 2021 dengan kode saham BMHS.
- Perseroan mendirikan Bunda Medika Dewata.
- Perseroan melakukan akuisisi atas PT Pintu Ilmu, pemilik dan pengelola RSIA Az Zahra Palembang.
- The Company conducted an Initial Public Offering on July 6, 2021 under the stock code BMHS.
- The Company established Bunda Medika Dewata.
- The Company acquired PT Pintu Ilmu, owner and manager of RSIA Az Zahra Palembang.

2021

- Perseroan melakukan akuisisi atas RSU Citra Harapan Bekasi, RSJP Paramarta Bandung, dan RSIA Pusura Tegalsari.
- Perseroan mendirikan anak perusahaan dengan nama PT Bunda Graha Properti.
- Perseroan melakukan penambahan jumlah kepemilikan saham di Diagnos menjadi mayoritas sebesar 41,20%.
- The Company acquired RSU Citra Harapan Bekasi, RSJP Paramarta Bandung, and RSIA Pusura Tegalsari.
- The Company established a subsidiary called PT Bunda Graha Properti.
- The Company increased its share ownership in Diagnos to a majority of 41.20%.

2023

- Perseroan meresmikan RSIA Bunda Denpasar.
- Hari jadi Perseroan ke-50 tahun.
- Peluncuran "OneBunda", platform digital yang menyatukan rangkaian layanan kesehatan dalam ekosistem BMHS.
- The Company inaugurated RSIA Bunda Denpasar.
- The Company's 50th anniversary.
- Launch of "OneBunda", a digital platform that brings together a range of health services in the BMHS ecosystem.



## Visi, Misi, dan Nilai Perusahaan

Vision, Mission and Values of the Company



### VISI Vision

PT Bundamedik Tbk menjadi grup penyedia layanan kesehatan terdepan yang paling bernilai dan inovatif di Indonesia.

PT Bundamedik Tbk to become the most valuable and innovative leading healthcare group in Indonesia.



### MISI Mission

1. Terus berkembang dalam penyediaan layanan kesehatan yang memiliki kekhususan.
2. Memiliki efisiensi yang tinggi dalam bisnis dan investasi.
3. Memiliki sumber daya manusia yang bermotivasi tinggi dan produktif.
4. Mengembangkan ekspansi bisnis yang inovatif di bawah payung layanan kesehatan.

1. Continually developing in very specific healthcare services.
2. Having high efficiency in business and investment.
3. Having highly motivated and productive human capital.
4. Developing innovative business expansion under one umbrella of healthcare.



### NILAI-NILAI PERUSAHAAN Corporate Values

Perseroan meresmikan nilai-nilai perusahaan, yakni BMHS 5C Diamond Values menjadi nilai dan budaya Perseroan. BMHS Diamond Values mengokohkan 11 Kriteria Baik Bunda untuk menciptakan insan BMHS yang unggul dan berkualitas baik dari segi kompetensi maupun karakter.

The Company formalized the Company values, called BMHS 5C Diamond Values as the Company's values and culture. BMHS Diamond Values strengthens the 11 Baik Bunda Criteria to create superior and qualified BMHS people both in terms of competence and character.

# Nilai Perusahaan

## Corporate Values

### Create Innovation

Proaktif melakukan perbaikan berkelanjutan, berani menyampaikan ide-ide baru yang kreatif dan inovatif. Proactively carry out continuous improvements, dare to deliver new creative and innovative ideas.

### Compassion

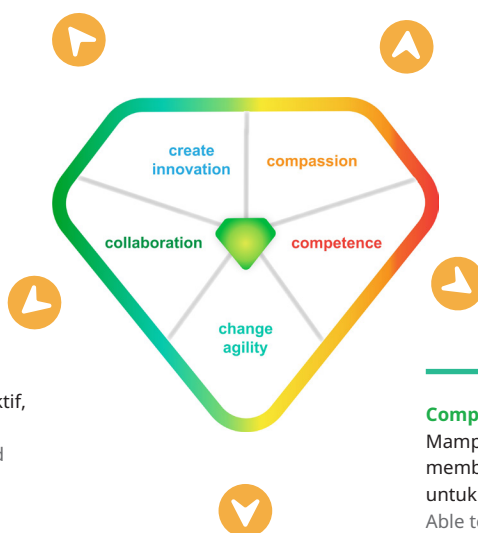
Kesadaran welas asih dalam bentuk empati dan simpati yang diwujudkan dalam pelayanan tulus secara berkesinambungan untuk mendorong setiap individu bertumbuh kembang menjadi lebih baik. Compassion awareness in the manner of empathy and sympathy expressed in sincere service on an ongoing basis to encourage each individual to grow and develop for the better.

### Integrity

Jujur dan dapat dipercaya dalam setiap tindakan, setia pada etika profesi dan etika bisnis yang sejalan dengan nilai-nilai organisasi. Honest and trustworthy in every action, loyal to professional and business ethics in accordance with organizational values.

### Ownership

Memiliki inisiatif, mandiri, tekun, bertanggung jawab, setia pada profesi dan Perseroan. Have the initiative, be independent, diligent, responsible, loyal to the profession and the Company.



### Collaboration

Berpikir terbuka, berkomunikasi secara efektif, dan membangun kerja sama sinergis. Open-minded, communicate effectively, and build synergistic partnerships.

### Communication

Berpikir terbuka, bersikap sopan, menyampaikan ide dan gagasan secara efektif untuk membangun komitmen dan hubungan baik. Open-minded, polite, communicate ideas effectively to build commitment and rapport.

### Teamwork

Menghargai perbedaan, bekerja sama secara efektif, membangun tim, dan mengelola konflik secara produktif. Value differences, work together effectively, build teams, and manage conflict productively.

### Change Agility

Cerdas dan tangkas dalam menghadapi setiap tantangan dan perubahan. Smart and agile in facing every challenge and change.

### Competence

Mampu memimpin diri sendiri dalam memberikan yang terbaik dan terus belajar untuk meningkatkan kemampuan. Able to lead oneself in giving the best and continue to learn to improve one's abilities.

### Service Excellence

Mampu memberikan layanan di atas harapan yang diinginkan dalam meningkatkan loyalitas pelanggan. Able to provide services above and beyond the desired expectations to increase customers loyalty.

### Leadership

Mampu menjadi teladan, memimpin diri sendiri dan orang lain, serta menciptakan kader. Able to be a role model, lead oneself and others, and create cadres.

### Result with Quality

Menguasai pekerjaan dalam bidangnya dengan mengedepankan produktivitas dan hasil yang berkualitas. Work mastery in one's field through prioritizing productivity and high quality results.

## Kegiatan Usaha

### Business Activities

Perseroan menjalankan kegiatan usaha berdasarkan Pasal 3 Anggaran Dasar Perseroan yakni aktivitas rumah sakit. Perseroan melaksanakan aksi korporasi berupa perubahan Pasal 3 Anggaran Dasar terkait maksud dan tujuan serta kegiatan usaha utama Perseroan dalam rangka pemenuhan ketentuan Peraturan Menteri Kesehatan No.3 Tahun 2020 tentang Klasifikasi dan Perizinan Rumah Sakit, sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Perubahan Anggaran Dasar Nomor 77 tanggal 19 Juni 2023, yang dibuat di hadapan Jose Dima Satria, S.H.,M.Kn, Notaris di Jakarta.

Perseroan melaksanakan kegiatan usaha utama berupa aktivitas rumah sakit swasta. Selain itu, Perseroan juga melaksanakan kegiatan usaha penunjang yang meliputi:

- a. Membantu pemerintah dalam membina, memupuk, dan memelihara kesehatan rakyat dan meningkatkan kesejahteraan sosial masyarakat pada umumnya;
- b. Mendirikan dan menyelenggarakan rumah sakit-rumah sakit yang lengkap dan modern dan usaha lain yang ada hubungannya dengan itu; dan
- c. Menjalankan usaha yang berkaitan dengan huruf a dan huruf b di atas, baik langsung maupun tidak langsung asal tidak bertentangan dengan undang-undang dan/atau ketentuan yang berlaku.

The Company carries out business activities are based on Article 3 of the Company's Articles of Association, namely hospital activities. The Company carried out corporate actions in the form of changes to Article 3 of the Articles of Association concerning the key aims and objectives and business activities of the Company to fulfill the provisions of the Minister of Health Regulation No. 3 of 2020 concerning Hospital Classification and Licensing, as contained in the Deed of Statement of Meeting Decision on Amendments to the Articles of Association Number 77 dated June 19 2023, made before Jose Dima Satria, S.H., M.Kn, Notary in Jakarta.

The Company carries out its main business activities through private hospital activities. In addition, the Company also carries out supporting business activities that include:

- a. Assisting the Government in developing, cultivating and maintaining people's health and improving social welfare in general;
- b. Establishing and operating complete and modern hospitals and other related businesses; and
- c. Carrying out business related to points a and b above, either directly or indirectly as long as it does not conflict with applicable laws and/or provisions.



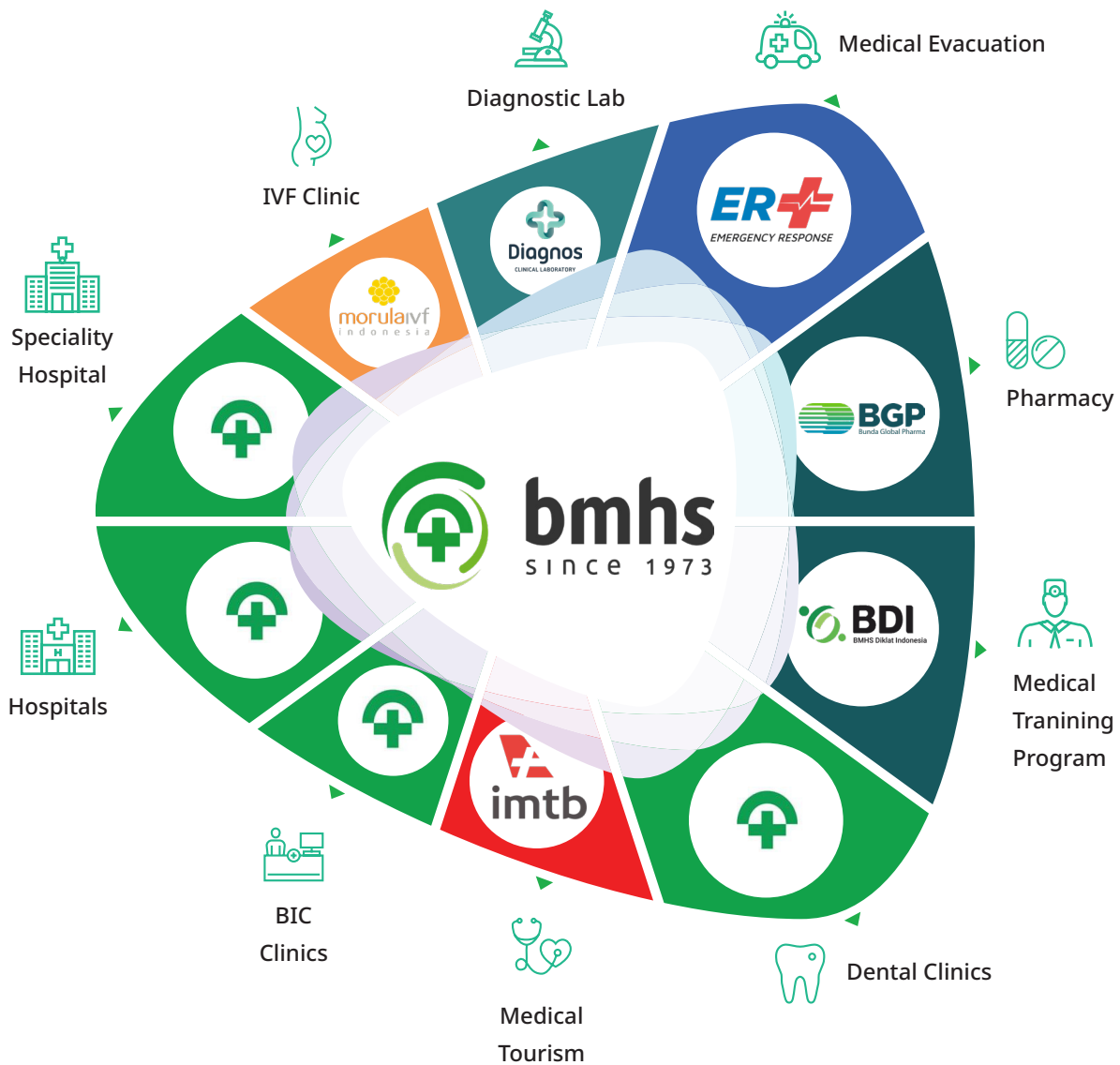
## Layanan Kesehatan

### Healthcare Services

Perseroan menyediakan layanan kesehatan terintegrasi untuk setiap fase siklus kehidupan dalam satu ekosistem yang digambarkan dalam diagram berikut.

The Company provides integrated health services at each phase of the life cycle in an ecosystem as shown in the following diagram.

**Diagram Ekosistem Layanan Kesehatan Bundamedik**  
Bundamedik Healthcare Services Ecosystem Diagram





Ibu & Anak  
Women & Children



Gaya Hidup  
Lifestyle



Umum (Dewasa - Geriatri)  
General (Adult - Geriatric)



Produk Fertilitas  
Fertility Products



Produk TRB  
ART Products



Produk Kesehatan  
Health Products



Genomik Reproduksi  
Reproductive Genomics



Nutri Genomik  
Nutri Genomics



Onko Genomik  
Onco Genomics



Perseroan membangun ekosistem Bundamedik Healthcare Systems (BMHS) yang memberikan pelayanan kesehatan secara menyeluruh, dengan cakupan layanan:

The Company is building the Bundamedik Healthcare Systems (BMHS) ecosystem to provide comprehensive health services, with service coverage:



### RS Bunda Group

RS Bunda Group menyediakan pelayanan kesehatan yang meliputi *maternity, pediatric, oncology, Heart Center, Robotic Surgery, Endocrine Center, Endoscopy Center, GynROSE Clinic, geriatric* dengan didukung teknologi medis modern. Saat ini Perseroan mengoperasikan 5 rumah sakit ibu dan anak, 4 rumah sakit umum, dan 1 rumah sakit jantung dan pembuluh darah.

RS Bunda Group provides health services including *maternity, pediatric, oncology, Heart Center, Robotic Surgery, Endocrine Center, Endoscopy Center, GynROSE Clinic, geriatrics* supported by modern medical technology. Currently the Company operates 5 maternity and children hospitals, 4 general hospitals, and 1 cardiovascular hospital.





### Klinik BIC Vida Bekasi

Perseroan mengelola 2 klinik BIC, yaitu Klinik BIC Pacific Place dan Klinik BIC Vida Bekasi. BIC Clinic menyediakan layanan kesehatan untuk membantu memajukan kualitas kesehatan perempuan dan perkembangan anak Indonesia. Layanan yang diberikan meliputi spesialis kebidanan dan kandungan, spesialis anak, kulit dan estetika, gigi dan mulut, umum, *medical check-up*, penyakit dalam, gizi dan farmasi.



### Klinik BIC Pacific Place

The Company manages 2 BIC clinics that provides health services to help advance the quality of women's health and the development of Indonesian children. Services provided include obstetrics and gynecology specialists, pediatric specialists, skin and aesthetics, dental and oral, general, medical check-up, internal medicine, nutrition and pharmacy.



### Morula IVF Indonesia

Morula IVF Indonesia mengelola klinik fertilitas yang menyediakan layanan bayi tabung (IVF), inseminasi buatan, laparoscopi, MESA, PESA, TESA & TESE, ovulasi induksi, PGT-A, *tracking cycle*, dan inkubator VIP. Saat ini Morula IVF Indonesia mengoperasikan 10 Klinik Morula IVF, dengan pasien yang mengikuti program bayi tabung di setiap tahunnya.

Morula IVF Indonesia manages a fertility clinic that provides IVF (IVF), artificial insemination, laparoscopy, MESA, PESA, TESA & TESE, ovulation induction, PGT-A, cycle tracking and VIP incubator services. Currently, Morula IVF Indonesia operates 10 Morula IVF Clinics, with patients participating in IVF programs every year.



### Laboratorium Diagnos

Laboratorium Diagnos menyediakan layanan laboratorium berkualitas tinggi dan andal, meliputi *Clinical Laboratory*, *Genomics Laboratory* (NIPT, PGT-A, PGT-M, Circle DNA), *Diagnos Homecare*, dan pemeriksaan SARS-Cov-2.

Diagnos Laboratory provides high quality and reliable laboratory services, including Clinical Laboratory, Genomics Laboratory (NIPT, PGT-A, PGT-M, Circle DNA), Diagnos Homecare, and SARS-Cov-2 examination.



### Bunda Global Pharma

Bunda Global Pharma memberikan layanan distribusi farmasi dan berbagai alat kesehatan yang telah memiliki izin operasional serta sertifikat Cara Distribusi Obat yang Baik (CDOB) dan Cara Distribusi Alat Kesehatan yang Baik (CDAKB).

Bunda Global Pharma provides pharmaceutical distribution services and medical devices that have operational permits and certificates for Good Medicine Distribution Methods (CDOB) and Good Medical Device Distribution Methods (CDAKB).



### ER (Emergency Response) Indonesia

ER Indonesia memberikan layanan terkait kegawatdaruratan (*emergency service*) meliputi evakuasi medis untuk pasien kritis yang didukung oleh tim medis profesional baik melalui mode transportasi darat, udara, dan laut. Selain itu, ER Indonesia juga menyediakan layanan *neonatal & children emergency transport, emergency ambulance, commercial stretcher*, dan layanan lain seperti *home care, medical escort, medical team on site, coronavirus disease, first aid and emergency training*, serta pengiriman kargo jenazah.

ER Indonesia provides emergency services including medical evacuation for critical patients supported by professional medical teams via land, air and sea transportation. In addition, ER Indonesia also provides neonatal & children emergency transport services, emergency ambulances, commercial stretchers, and other services such as home care, medical escorts, on site medical teams, coronavirus disease, first aid and emergency training, as well as corpse delivery.



### BMHS Diklat Indonesia

BMHS Diklat Indonesia memberikan pelatihan keperawatan meliputi pelatihan Basic Trauma Cardiac Life Support (BTCLS), Advanced Cardiac Life Support (ACLS), Pelatihan Perawat Anestesi, Pelatihan *Preceptorship*, Pelatihan Asesor, Pelatihan Laparoskopi, dan Pelatihan *Babysitter*.

BMHS Diklat Indonesia provides nursing training including Basic Trauma Cardiac Life Support (BTCLS), Advanced Cardiac Life Support (ACLS), Nurse Anesthesia Training, Preceptorship Training, Assessor Training, Laparoscopy Training, and Babysitter Training.



### Prima Dental Medika

Prima Dental Medika menyediakan layanan pemeliharaan kesehatan gigi dengan inovasi teknologi yang unggul di RSU Bunda Jakarta.

Prima Dental Medika provides dental health maintenance services using superior technological innovations at RSU Bunda Jakarta.



### Indonesian Medical Tourism Board (IMTB)

Indonesian Medical Tourism Board (IMTB) menyediakan layanan kesehatan komprehensif dari PT Bundamedik Tbk yang dapat diakses sekaligus menikmati perjalanan wisata di Indonesia. IMTB merupakan lembaga di bawah PT Bunda Medika Wisesa (BMW) yang memfasilitasi dan mempromosikan industri perjalanan kesehatan Indonesia.

The Indonesian Medical Tourism Board (IMTB) provides comprehensive health services from PT Bundamedik Tbk that can be accessed while enjoying tourism in Indonesia. IMTB is an institution under PT Bunda Medika Wisesa (BMW) that facilitates and promotes the Indonesian health travel industry.



### Daima Norwood Menteng

Daima Norwood Menteng menyediakan layanan penunjang akomodasi pasien yang berasal dari luar Jakarta. Daima Norwood Menteng bergerak di bidang perhotelan, berlokasi di Menteng, Jakarta Pusat, dengan kepemilikan berada di bawah PT Bunda Medika Wisesa (BMW).

Daima Norwood Menteng provides accommodation support services for patients from outside Jakarta. Daima Norwood Menteng operates in the hospitality sector and is located in Menteng, Central Jakarta, with ownership under PT Bunda Medika Wisesa (BMW).



### Sasana Mitra Bunda (SMB)

Sasana Mitra Bunda (SMB) menyediakan layanan kesehatan pelayanan fisioterapi, yang meliputi tindakan konsultasi, edukasi, asesmen, diagnosis, perencanaan, intervensi, evaluasi, dan revaluasi. SMB atau lebih dikenal dengan Bunda Neuro Center berlokasi di RSU Bunda Jakarta, menangani general fisioterapi, okupasi terapi, terapi wicara, neuro rehabilitasi stroke, *scoliosis center*, sensori integrasi, dan *baby massage & gym*.

Sasana Mitra Bunda (SMB) provides health services, physiotherapy services, including consultation, education, assessment, diagnosis, planning, intervention, evaluation and revaluation. SMB or better known as Bunda Neuro Center is located at RSU Bunda Jakarta, and handles general physiotherapy, occupational therapy, speech therapy, neuro stroke rehabilitation, scoliosis center, sensory integration, and baby massages & gyms.

Perseroan memiliki keunggulan tenaga medis profesional berpengalaman, dengan keahlian di bidangnya disertai kepedulian dalam memberikan pelayanan kesehatan kepada setiap pelanggan. Keunggulan tersebut terus dikokohkan dengan pelatihan dan sertifikasi, serta dilengkapi dengan infrastruktur maupun teknologi kedokteran terbaru. Perseroan terus meningkatkan pusat keunggulan yang dimiliki dengan melakukan inovasi layanan dan digitalisasi sistem.

The Company has the advantage of experienced professional medical personnel, with expertise in their field along with concern in providing health services to each customer. This excellence continues to be strengthened with training and certification, and is equipped with the latest infrastructure and medical technology. The Company continues to improve its center of excellence by innovating services and digitizing systems.

## Pusat Keunggulan

Center of Excellence



### Advanced Robotic Minimal Invasive Surgery (ARMIS)

Robotic Surgery merupakan teknologi medis untuk melakukan operasi dengan tingkat presisi dan akurasi yang lebih tinggi serta risiko komplikasi yang lebih rendah. RS Bunda merupakan rumah sakit pertama dan satu-satunya di Indonesia yang memiliki layanan bedah robotik. Layanan ini termasuk operasi kebidanan dan kandungan, pengangkatan prostat, tumor hingga berbagai jenis kanker seperti kanker ginjal dan kanker testis.

Robotic Surgery is a medical technology for performing operations with a higher level of precision and accuracy and a lower risk of complications. Bunda Hospital is the first and only hospital in Indonesia that has robotic surgery services. These services include obstetrics and gynecology surgery, prostate removal, tumors and various types of cancer such as kidney cancer and testicular cancer.



### RSM Oncology

Pusat pelayanan onkologi terdepan yang menyediakan layanan onkologi komprehensif dan berkualitas tinggi, termasuk kemoterapi, radiasi, operasi, perawatan paliatif, serta rehabilitasi pasien kanker.

A leading oncology service center that provides comprehensive and high-quality oncology services, including chemotherapy, radiation, surgery, palliative care and rehabilitation for cancer patients.

### Bunda Digestive

Bunda Digestive Center memiliki tim Dokter yang sudah berpengalaman dalam menangani berbagai penyakit pada saluran pencernaan seperti radang lambung, GERD, radang usus besar, batu empedu, sampai dengan kasus tumor atau kanker. Perawatan komprehensif untuk saluran pencernaan yang melibatkan dokter ahli gastroentero-hepatologi, bedah digestif, serta dokter onkologi.

The Bunda Digestive Center has a team of doctors experienced in treating diseases of the digestive tract such as stomach ulcers, GERD, colitis, gallstones, and cases of tumors or cancer. Comprehensive treatment for the digestive tract involves gastroentero-hepatologists, digestive surgeons and oncologists.



### Brain & Spine Center

Pusat pelayanan kesehatan yang berdedikasi untuk menyediakan perawatan terdepan dalam mendiagnosis dan merencanakan perawatan untuk berbagai kondisi otak dan saraf secara komprehensif. Layanan ini termasuk pengobatan saraf terjepit, nyeri, parkinson, epilepsi, hidrosefalus, dan stroke.

A healthcare center dedicated to providing leading-edge care for comprehensively diagnosing and planning treatment for brain and nerve conditions. These services include treatment of pinched nerves, pain, Parkinson's, epilepsy, hydrocephalus and stroke.



### Cardiovascular Center

Pusat pelayanan kesehatan yang memiliki tim medis terbaik yang terdiri dari ahli kardiologi, perawat, dan tenaga medis dalam menangani masalah kesehatan jantung secara komprehensif. Pada pusat pelayanan kesehatan ini dilengkapi dengan teknologi terkini dan fasilitas lengkap untuk melakukan berbagai pemeriksaan dan tes jantung sampai bedah torax yang diperlukan.

A health service center with the best medical team consisting of cardiologists, nurses and medical personnel to comprehensively treat heart health problems. This health service center is equipped with the latest technology and complete facilities to carry out examinations and tests from the heart to thoracic surgery when needed.





### Bunda Orthopedic Nurturing Experience (BONE)

Pusat pelayanan kesehatan yang didukung oleh tenaga ahli dokter spesialis ortopedi dan konsultan serta dilengkapi dengan fasilitas dan peralatan modern yang dapat mendukung penegakan diagnosa, pengobatan dan rehabilitasi masalah-masalah yang terkait dengan muskuloskeletal, yang mencakup tulang, sendi, otot, ligamen, dan struktur terkait lainnya.

A health service center supported by expert orthopedic doctors and consultants and equipped with modern facilities and equipment to support the diagnosis, treatment and rehabilitation of problems related to musculoskeletal, including bones, joints, muscles, ligaments and other related structures .



### Women's Health Center

Pusat pelayanan kesehatan yang memiliki dokter spesialis dan subspecialis yang ahli dan profesional dalam semua aspek kesehatan dan kesejahteraan wanita di setiap usia dan tahap kehidupan, mulai dari pasien remaja yang mendekati masa pubertas hingga pasien yang telah menyelesaikan masa menopause. Pada pusat layanan kesehatan ini menyediakan pemeriksaan rutin untuk mencegah, mendeteksi dini atau mendiagnosis, dan mengobati gangguan atau kelainan organ kewanitaan dengan berbagai metode di antaranya dengan minimal invasive surgery, laparoscopy, dan robotic gynecology.

A health service center with specialist and subspecialist doctors who are experts and professionals in all aspects of the health and well-being of women at every age and stage of life, from pre-puberty adolescent patients to post-menopause patients. This health service center provides routine examinations to prevent, detect early or diagnose and treat disorders or abnormalities in female organs using various methods including minimally invasive surgery, laparoscopy and robotic gynecology.

### Pediatric Health Center

Pusat pelayanan kesehatan yang memiliki dokter spesialis dan subspecialis yang ahli dan profesional dalam aspek kesehatan anak secara komprehensif. Pada pusat layanan kesehatan ini menyediakan program *screening*, vaksinasi, endoscopy dan bronchoscopy anak, NICU, PICU dengan didukung oleh dokter anak subspecialis paru, ginjal, tumbuh kembang, hemato onkologi, nutrisi dan metabolik, infeksi tropis, gastrohepatologi, *imaging*, jantung, saraf, dan endokrin.



A health service center with specialist and subspecialist doctors who are experts and professionals in comprehensive aspects of children's health. This health service center provides screening, vaccinations, endoscopies and bronchoscopy programs for children, NICU, PICU supported by pediatricians subspecializing in lungs, kidneys, growth and development, hemato oncology, nutrition and metabolism, tropical infections, gastrohepatology, imaging, heart, nerves and endocrine.

### Urology Center

Pusat pelayanan kesehatan yang didukung oleh tim urologi yang berpengalaman menangani berbagai jenis masalah urologi, termasuk kanker prostat, disfungsi ereksi dan infertilitas, serta penanganan kasus bedah robotik urologi. Tim profesor urologi kami memiliki kompetensi yang tinggi dan pengalaman yang luas dalam bidang urologi serta telah berkontribusi dalam berbagai penelitian dan pengembangan di bidang urologi.



A health service center with a team of urologists experienced in treating different types of urological problems, including prostate cancer, erectile dysfunction and infertility as well as handles robotic urological surgery cases. Our team of urology professors has high competence and extensive experience in the field of urology and has contributed to research and developments in the field of urology.

## Wilayah Operasional

### Operational Area

Perseroan menciptakan ekosistem pelayanan kesehatan dengan menjalin kemitraan bersama klinik lokal *obgyn* yang menjadi jaringan Klinik Fertilitas Indonesia (KFI) dan aplikasi Klinik Pintar, sehingga dapat menjangkau wilayah operasional yang semakin luas.

The Company has created a healthcare ecosystem by establishing partnerships with local obgyn clinics to form the Indonesian Fertility Clinic (KFI) network, and the Pintar Clinic application, so that it can reach an increasingly wider operational area.

## Bundamedik Tbk (BMHS) Ecosystem



### Perluasan Pelayanan Kesehatan | Expansion of Health Services



**10** Rumah Sakit  
Hospital

**+ 2** Klinik  
Clinics



**126**  
Jaringan Klinik Kesuburan  
Fertility Clinics Network (KFI)



**27** Laboratorium  
Laboratories



**1k++**  
Klinik Pintar  
Clinics Network



**10** Klinik IVF  
IVF Clinics





### Daftar Rumah Sakit, Klinik, dan Laboratorium

List of Hospitals, Clinics and Laboratories

| Rumah Sakit        |  | Hospitals                                      |
|--------------------|--|--|
| 1                  | Rumah Sakit Ibu dan Anak Bunda Jakarta       | Women and Children Hospital Bunda Jakarta      |
| 2                  | Rumah Sakit Umum Bunda Jakarta               | General Hospital Bunda Jakarta                 |
| 3                  | Rumah Sakit Umum Bunda Margonda              | General Hospital Bunda Margonda                |
| 4                  | Rumah Sakit Umum Bunda Padang                | General Hospital Bunda Padang                  |
| 5                  | Rumah Sakit Ibu dan Anak Bunda Ciputat       | Women and Children Hospital Bunda Ciputat      |
| 6                  | Rumah Sakit Ibu dan Anak Az Zahra Palembang  | Women and Children Hospital Az Zahra Palembang |
| 7                  | Rumah Sakit Umum Citra Harapan Bekasi        | General Hospital Citra Harapan Bekasi          |
| 8                  | Rumah Sakit Ibu dan Anak Pusura              | Women and Children Hospital Pusura             |
| 9                  | Rumah Sakit Jantung Pembuluh Darah Paramarta | Cardiovascular Hospital Paramarta              |
| 10                 | Rumah Sakit Ibu dan Anak Bunda Denpasar      | Women and Children Hospital Bunda Denpasar     |
| Klinik Bayi Tabung |  | IVF Clinics                                    |
| 1                  | Morula IVF Jakarta                           | Morula IVF Jakarta                             |
| 2                  | Morula IVF Padang                            | Morula IVF Padang                              |
| 3                  | Morula IVF Margonda                          | Morula IVF Margonda                            |
| 4                  | Morula IVF Surabaya                          | Morula IVF Surabaya                            |
| 5                  | Morula IVF Makassar                          | Morula IVF Makassar                            |
| 6                  | Morula IVF Pontianak                         | Morula IVF Pontianak                           |
| 7                  | Morula IVF Tangerang                         | Morula IVF Tangerang                           |
| 8                  | Morula IVF Yogyakarta                        | Morula IVF Yogyakarta                          |
| 9                  | Morula IVF Ciputat                           | Morula IVF Ciputat                             |
| 10                 | Morula IVF Melinda Bandung                   | Morula IVF Melinda Bandung                     |
| Klinik Umum        |  | General Clinics                                |
| 1                  | Klinik BIC Pacific Place                     | BIC Pacific Place Clinic                       |
| 2                  | Klinik BIC Vida Bekasi                       | BIC Vida Bekasi Clinic                         |
| Morula Lounge      |  | Morula Lounge                                  |
| 1                  | Morula Lounge Sanur Bali                     | Morula Lounge Sanur Bali                       |

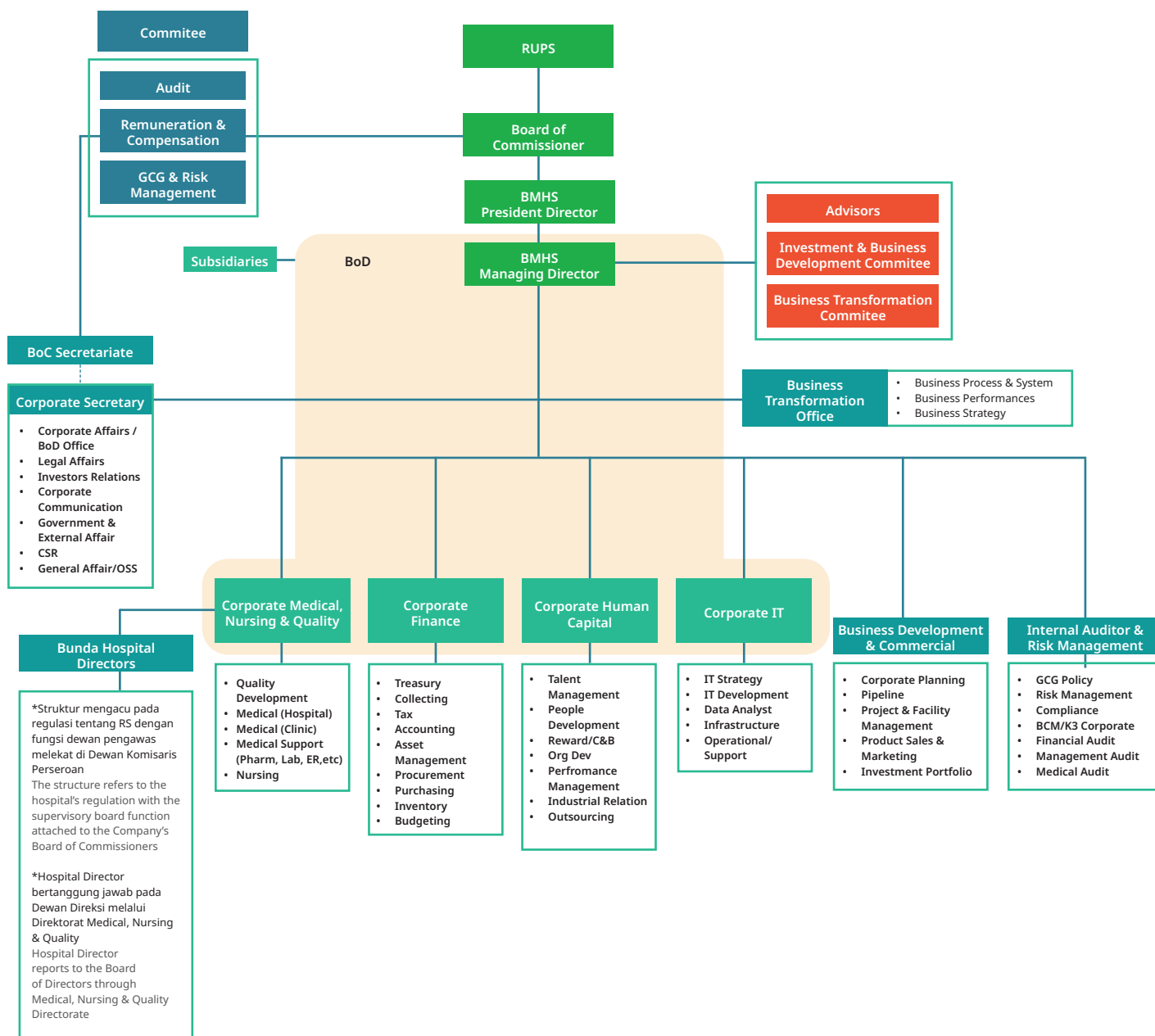
| Laboratorium Klinik   |  | Clinical Laboratory                               |
|-----------------------|--|---|
| Diagnos Cabang        |  | Branch Diagnostics                                |
| 1                     | Ciputat Mandiri                                | Ciputat Mandiri                                   |
| 2                     | Denpasar Mandiri                               | Denpasar Mandiri                                  |
| 3                     | Padang Mandiri                                 | Padang Mandiri                                    |
| 4                     | Makassar Mandiri                               | Makassar Mandiri                                  |
| 5                     | Batam Mandiri                                  | Batam Mandiri                                     |
| 6                     | Genomic  | Genomic   |
| Diagnos Outlet        |  | Outlet Diagnostics                                |
| 1                     | Rumah Sakit Ibu dan Anak Bunda Jakarta         | Women and Children Hospital Bunda Jakarta         |
| 2                     | Rumah Sakit Umum Bunda Jakarta                 | General Hospital Bunda Jakarta                    |
| 3                     | Morula IVF Jakarta                             | Morula IVF Jakarta                                |
| 4                     | Rumah Sakit Umum Citra Harapan Bekasi          | General Hospital Citra Harapan Bekasi             |
| 5                     | BIC Pacific Place Jakarta                      | BIC Pacific Place Jakarta                         |
| 6                     | Rumah Sakit Umum Bunda Margonda                | General Hospital Bunda Margonda                   |
| 7                     | Rumah Sakit Ibu dan Anak Citra Ananda Ciputat  | Women and Children Hospital Citra Ananda Ciputat  |
| 8                     | Klinik Jannah Medika Serang                    | Jannah Medika Serang Clinic                       |
| 9                     | Rumah Sakit Umum Grha Bhakti Medika Klungkung  | General Hospital Grha Bhakti Medika Klungkung     |
| 10                    | Rumah Sakit Ibu dan Anak Bunda Denpasar        | Women and Children Hospital Bunda Denpasar        |
| 11                    | Rumah Sakit Ibu dan Anak Budhi Mulia Pekanbaru | Women and Children Hospital Budhi Mulia Pekanbaru |
| 12                    | Rumah Sakit Ibu dan Anak Az Zahra Palembang    | Women and Children Hospital Az Zahra Palembang    |
| 13                    | BIC 1 Jakarta                                  | BIC 1 Jakarta                                     |
| 14                    | Kizuna Klinik Jakarta                          | Kizuna Jakarta Clinic                             |
| 15                    | Klinik Utama Fakhira Jatiasih                  | Utama Fakhira Jatiasih Clinic                     |
| 16                    | Klinik Pintar Permata Bunda Bekasi             | Pintar Permata Bunda Bekasi Clinic                |
| 17                    | RS Bunda Halimah Batam                         | Bunda Halimah Batam Hospital                      |
| 18                    | Klinik Jasmine MQ Bandung                      | Jasmine MQ Bandung Clinic                         |
| 19                    | RS Amanah Mahmudah Brebes                      | Amanah Mahmudah Hospital Brebes                   |
| 20                    | RSJP Paramarta Bandung                         | RSJP Paramarta Bandung                            |
| 21                    | Klinik Nyeri BPRC Bandung                      | Nyeri BPRC Bandung Clinic                         |
| 22                    | Klinik Bona Mitra Bandung                      | Bona Mitra Bandung Clinic                         |
| 23                    | Klinik Ayani                                   | Ayani Clinic                                      |
| Collection Point (CP) |  |   |
| 1                     | Morula IVF Margonda                            | Morula IVF Margonda                               |
| 2                     | BIC Vida Bekasi                                | BIC Vida Bekasi                                   |
| 3                     | Klinik Ovarya                                  | Ovarya Clinic                                     |
| 4                     | Morula IVF Ciputat                             | Morula IVF Ciputat                                |
| 5                     | Klinik Borobudur Tangerang                     | Borobudur Tangerang Clinic                        |



| Laboratorium Klinik |   | Clinical Laboratory                          |
|---------------------|---|--|
| 6                   | Klinik Prostasia Gading Serpong           | Prostasia Gading Serpong Clinic              |
| 7                   | Klinik Shalom BSD                         | Shalom BSD Clinic                            |
| 8                   | Rumah Sakit Ibu dan Anak Pusura Tegalsari | Women and Children Hospital Pusura Tegalsari |
| 9                   | Klinik White Jasmine Jakarta              | White Jasmine Jakarta Clinic                 |
| 10                  | Klinik Rosmaria Bandung                   | Rosmaria Bandung Clinic                      |

## Struktur Organisasi

### Organizational Structure



## Keanggotaan dalam Asosiasi/Organisasi

### Membership in Associations/Organizations

Perseroan mengikuti beberapa asosiasi untuk mendapatkan informasi terkait industri pelayanan kesehatan maupun bidang lain yang relevan dengan bisnis Perseroan.

The Company participates in several associations to gain information on the health services industry and other fields relevant to the Company's business.



**Perhimpunan Rumah Sakit Seluruh Indonesia**  
Indonesian Hospital Association



**Asosiasi Rumah Sakit Swasta Indonesia**  
Association of Indonesian Private Hospitals



**Persatuan Pemilik Rumah Sakit Swasta Nasional**  
Persatuan Pemilik Rumah Sakit Swasta Nasional



**Ikatan Rumah Sakit Jakarta Metropolitan**  
Jakarta Metropolitan Hospital Association



**Asosiasi Emiten Indonesia**  
Indonesian Public Companies Association



**RSJP Paramarta bergabung dalam keanggotaan Federasi Rumah Sakit Internasional (IHF)**  
RSJP Paramarta joined as a member of the International Hospital Federation



**Indonesia Corporate Secretary Association**  
Indonesia Corporate Secretary Association





## Profil Dewan Komisaris

### Profile of the Board of Commissioners

Tidak terdapat perubahan pada susunan anggota Dewan Komisaris setelah tahun buku yang berakhir pada 31 Desember 2023 sampai dengan batas waktu penyampaian Laporan Tahunan ini.

There are no changes in the composition of the Board of Commissioners after the financial year ending December 31, 2023 until the deadline for submitting this Annual Report.



## Komposisi Dewan Komisaris Board of Commissioners Composition

### Ivan Rizal Sini

Komisaris Utama | President Commissioner

### Wishnutama Kusubandio

Wakil Komisaris Utama - Komisaris Independen  
Vice President Commissioner – Independent Commissioner

### Rito Alam Rizal Sini

Komisaris | Commissioner

### Chairul Radjab Nasution

Komisaris Independen | Independent Commissioner

### Sunata Tjiterosampurno

Komisaris | Commissioner

**1 April 2021 - 1 April 2026**

April 1, 2021 – April 1, 2026

**21 Juli 2022 - 21 Juli 2027**

July 21, 2022 – July 21, 2027



### **Ivan Rizal Sini**

Komisaris Utama | President Commissioner

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 51

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Komisaris Utama dengan dasar hukum pengangkatan Akta Notaris Martinef S.H.,Msi., No. 200 tanggal 25 Juni 2013.

He has serves as President Commissioner based on the legal basis of appointment through Notarial Deed, made before Martinef S.H., Msi., No. 200 dated June 25, 2013.

Beliau memperoleh gelar Sarjana Kedokteran dari Universitas Indonesia (1996), lulus kualifikasi OBGYN di Member of Royal Australian and NZ College of Obstetricians and Gynecologists Melbourne (2001), lulus kualifikasi OBGYN di Fellow of Royal Australian and NZ College of Obstetricians and Gynecologists (2004), gelar Diploma in Reproductive Medicine dari University of Western Sydney (2005), gelar Spesialis Obstetri & Ginekologi (SpOG) dari Universitas Indonesia (2006), dan gelar Master of Minimally Invasive Surgery (MMIS) dari University of Adelaide (2013). Beliau juga meraih gelar Doktor pada Fakultas Kedokteran Universitas Indonesia (2021).

He obtained a Bachelor of Medicine degree from Universitas Indonesia (1996), passed the OBGYN qualification at a Member of the Royal Australian and NZ College of Obstetricians and Gynecologists Melbourne (2001), passed the OBGYN qualification as a Fellow of the Royal Australian and NZ College of Obstetricians and Gynecologists (2004), has a Diploma in Reproductive Medicine from the University of Western Sydney (2005), and a Specialist in Obstetrics & Gynecology (SpOG) from the Universitas Indonesia (2006), and a Master of Minimally Invasive Surgery (MMIS) from the University of Adelaide (2013). Also obtained a Doctorate degree at the Faculty of Medicine, Universitas Indonesia (2021).

Beliau memulai karier di Women's and Children's Hospital Adelaide sebagai Resident Medical Officer (1997), dan Specialist Registrar (1998-1999). Selanjutnya, beliau menjabat sebagai Senior Specialist Registrar di Lyell McEwin Hospital

He started his career at Women's and Children's Hospital Adelaide as Resident Medical Officer (1997), and Specialist Registrar (1998-1999). Furthermore, and served as Senior Specialist Registrar at Lyell McEwin Hospital Adelaide (2000),



Adelaide (2000), Registrar Flying Doctor di Mount Gambier Hospital dan Oncology Registrar di Royal Adelaide Hospital (2001), Gynecology Surgery Senior Registrar di The Queen Elizabeth Hospital Adelaide (2002), Fellow di Reproductive Medicine Repromed (2003), Research staff di Department of O&G University of Adelaide (2003-sekarang), Head of Clinician di Repromed Darwin IVF Center (2004-2005), serta O&G Consultant di Royal Darwin Hospital (2004-2005). Karier beliau di Perseroan antara lain sebagai Penanggung Jawab Klinik BIC Morula IVF Jakarta (2005-2013), dan Direktur Bunda Margonda Hospital (2006-2010).

Saat ini, beliau memiliki rangkap jabatan sebagai: Registered Medical Practitioner in Australia (sejak 1997), Obstetrician & Gynecologist di Bunda Hospital Group (sejak 2005), Direktur Utama PT Bunda Investama Indonesia (sejak 2014), Komisaris Utama PT Bunda Medika Wisesa (sejak 2016), Komisaris Utama PT Bunda Global Pharma (sejak 2017), Komisaris Utama PT Diagnos Laboratorium Utama Tbk, Direktur Utama PT Morula Indonesia, dan Komisaris Utama PT Daima Citra Prima (sejak 2018).

Registrar Flying Doctor at Mount Gambier Hospital and Oncology Registrar at Royal Adelaide Hospital (2001), Gynecology Surgery Senior Registrar at The Queen Elizabeth Hospital Adelaide (2002), Fellow in Reproductive Medicine Repromed (2003), Research staff at the Department of O&G University of Adelaide (2003-present), Head of Clinician at Repromed Darwin IVF Center (2004-2005), and O&G Consultant at Royal Darwin Hospital (2004-2005). His career at the Company includes being the Person in Charge of the BIC Morula IVF Jakarta Clinic (2005-2013), and Director of Bunda Margonda Hospital (2006-2010).

He currently, he holds, concurrent positions as: Registered Medical Practitioner in Australia (since 1997), Obstetrician & Gynecologist at Bunda Hospital Group (since 2005), President Director of PT Bunda Investama Indonesia (since 2014), President Commissioner of PT Bunda Medika Wisesa (since 2016), President Commissioner of PT Bunda Global Pharma (since 2017), President Commissioner of PT Diagnos Laboratorium Utama Tbk, President Director of PT Morula Indonesia, and President Commissioner of PT Daima Citra Prima (since 2018).



**Wishnutama Kusubandio**

Wakil Komisaris Utama & Komisaris

Independen

Vice President Commissioner & Independent  
Commissioner

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 53

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Wakil Komisaris Utama sekaligus Komisaris Independen dengan dasar hukum pengangkatan Akta No 5 tanggal 1 April 2021. Saat ini, beliau menjabat pada periode pertama masa jabatannya sebagai Komisaris Independen.

Beliau lulus Coursework in Communication and Navy Reserve Officers Training Corps (ROTC) di Military College of Vermont, Norwich University, Vermont (1992), lulus Coursework in Television Production di Emerson College (1994), lulus Communication Degree di Mount Ida College, Massachusetts (1994), lulus GE Management Development Institute's GE South East Asia Executive Program di Crotonville, New York (2008), dan lulus Harvard Business School Competing in the Age of Digital Platforms di Harvard University (2021).

He has serves as Vice President Commissioner as well as Independent Commissioner based on the legal basis of appointment in Deed No. 5 dated April 1 2021. Currently, is serving the first period of his term as an Independent Commissioner.

He passed Coursework in Communication and Navy Reserve Officers Training Corps (ROTC) at the Military College of Vermont, Norwich University, Vermont (1992), passed Coursework in Television Production at Emerson College (1994), passed Communication Degree at Mount Ida College, Massachusetts (1994), graduated from the GE Management Development Institute's GE South East Asia Executive Program in Crotonville, New York (2008), and graduated from Harvard Business School Competing in the Age of Digital Platforms at Harvard University (2021).





Beliau memulai karier di WHDH-TV, INC., a CBS Affiliate sebagai Assistant Director on Air Promotion (1993-1994), kemudian di Indosiar sebagai Supervisor on Air Promotion (1994-1995), sebagai Producer Director (1995-1997), sebagai Executive Producer (1997-1998), sebagai non-Drama Section Head (1998-1999), dan sebagai Production Manager (1999-2001). Selanjutnya Beliau berkarier di Trans TV sebagai Production & Facilities Division Head (2001-2004), Chief Operating Officer (2004-2006), Wakil Direktur Utama/Chief Operating Officer (2006-2008), Direktur Utama/Chief Executive Officer (2006-2008), dan di Trans 7 sebagai Direktur Utama/Chief Executive Officer (2008-2012). Karier Beliau selanjutnya di Detik.com sebagai Direktur (2011-2012), NET TV sebagai Direktur Utama (2012-2019) dan sebagai Komisaris Utama (2019), Asian Games 2018 sebagai Director of Ceremonies and Events (2016-2017), Asian Television Awards sebagai Advisory Board (2016-2019), OCC Asian Games 2018 sebagai Creative Director (2017-2018), Kumparan sebagai Komisaris (2017-2019), Asosiasi Televisi Nasional Indonesia sebagai Ketua Umum (2017-2019), Tokopedia sebagai Komisaris (2019), serta Menteri Pariwisata dan Ekonomi Kreatif dan Kepala Badan Pariwisata dan Ekonomi Kreatif Republik Indonesia pada Kabinet Indonesia Maju (2019-2020).

Beliau memiliki rangkap jabatan sebagai Komisaris GoTo Gojek Tokopedia dan Komisaris Utama Telkomsel (sejak 2021).

He started his career at WHDH-TV, INC., as a CBS Affiliate as Assistant Director on Air Promotion (1993-1994), then at Indosiar as Supervisor on Air Promotion (1994-1995), as Producer Director (1995-1997), as Executive Producer (1997-1998), as non-Drama Section Head (1998-1999), and as Production Manager (1999-2001). Subsequently, had a career at Trans TV as Production & Facilities Division Head (2001-2004), Chief Operating Officer (2004-2006), Vice President Director/Chief Operating Officer (2006-2008), President Director/Chief Executive Officer (2006-2008), and at Trans 7 as President Director/Chief Executive Officer (2008-2012). Then served at Detik.com as Director (2011-2012), NET TV as Main Director (2012-2019) and as Main Commissioner (2019), 2018 Asian Games as Director of Ceremonies and Events (2016-2017), Asian Television Awards as Advisory Board (2016-2019), OCC Asian Games 2018 as Creative Director (2017-2018), Kumparan as Commissioner (2017-2019), Indonesian National Television Association as General Chair (2017-2019), Tokopedia as Commissioner (2019), as well as the Minister of Tourism and Creative Economy and Head of the Tourism and Creative Economy Agency of the Republic of Indonesia at the Advanced Indonesia Cabinet (2019-2020).

Currently, he has concurrent positions as Commissioner of GoTo Gojek Tokopedia and President Commissioner of Telkomsel (since 2021).



**Rito Alam Rizal Sini - Komisaris | Commissioner**

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 45

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Komisaris dengan dasar hukum pengangkatan Akta Nomor 34 tanggal 25 Juni 2018.

He has serves as Commissioner based on the legal basis of appointment in Deed Number 34 dated June 25, 2018.

Beliau memperoleh gelar Sarjana Ekonomi dari Universitas Trisakti (2000) dan Pascasarjana Computer Science dari University of South Australia (2004).

He obtained a Bachelor's degree in Economics from Universitas Trisakti (2000) and a Postgraduate degree in Computer Science from the University of South Australia (2004).

Beliau memulai karier di Standard Chartered Bank sebagai Marketing Supervisor (2001-2002) dan PT. Sispro Informasi Teknologi sebagai Production Manager (2004-2007).

He started his career at Standard Chartered Bank as Marketing Supervisor (2001-2002) and PT. Sispro Information Technology as Production Manager (2004-2007).

Saat ini, Beliau memiliki rangkap jabatan sebagai Direktur PT Brandina Kuliner Utama (sejak 2015), Direktur PT Sispro Informasi Teknologi (sejak 2016), Direktur PT Daima Citra Prima dan Komisaris PT Bunda Investama Indonesia (sejak 2018), Komisaris PT Bunda Minang Citra, Direktur PT CRM Bangun Persada, dan Komisaris PT Citra Ananda (sejak 2019), Komisaris PT Bunda Ipti Investama (sejak 2020), Komisaris PT Bunda Medika Dewata (sejak 2021), Komisaris PT Bunda Global Pharma dan Komisaris PT Bunda Medika Wisesa (sejak 2022).

Currently, he has concurrent positions as Director of PT Brandina Kuliner Utama (since 2015), Director of PT Sispro Information Technology (since 2016), Director of PT Daima Citra Prima and Commissioner of PT Bunda Investama Indonesia (since 2018), Commissioner of PT Bunda Minang Citra, Director of PT CRM Bangun Persada, and Commissioner of PT Citra Ananda (since 2019), Commissioner of PT Bunda Ipti Investama (since 2020), Commissioner of PT Bunda Medika Dewata (since 2021), Commissioner of PT Bunda Global Pharma and Commissioner of PT Bunda Medika Wisesa (since 2022).



## Sunata Tjiterosampurno

Komisaris | Commissioner

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 51

Domisili | Domicile: Jakarta, Indonesia



Beliau menjabat sebagai Komisaris dengan dasar hukum pengangkatan Akta Notaris Nomor 131 Tanggal 21 Juli 2022.

Beliau meraih gelar Bachelor of Business Administration dari University of Wisconsin (1995), Madison dan Master in Finance dari London Business School (2002).

Beliau memulai karier di Lippo Securities-SBC Warbrug sebagai Assistant Vice President Riset Ekuitas (1995-1998), dilanjutkan di Boston Consulting Group Jakarta sebagai Konsultan (1998-2004), dan PT Danareksa Sekuritas sebagai Direktur Investment Banking (2004-2006). Karier Beliau selanjutnya antara lain Komisaris PT Bank Tabungan Pensiunan Nasional Tbk (2008-Januari 2015), Komisaris PT Delta Dunia Makmur Tbk (Juni 2011-Juni 2022), Komisaris Utama PT Bukit Makmur Mandiri Utama (2010-2021).

Saat ini, Beliau memiliki rangkap jabatan sebagai Komisaris PT Trimegah Sekuritas (sejak November 2013), dan Komisaris PT BFI Finance Indonesia Tbk (sejak 2015).

He has serves as Commissioner based on the legal basis of appointment by Notarial Deed Number 131 dated July 21, 2022.

He holds a Bachelor of Business Administration from the University of Wisconsin (1995), Madison, and a Master in Finance from London Business School (2002).

He started his career at Lippo Securities-SBC Warbrug as Assistant Vice President of Equity Research (1995-1998), continued at Boston Consulting Group Jakarta as a Consultant (1998-2004), and PT Danareksa Sekuritas as Director of Investment Banking (2004-2006). His subsequent career included Commissioner of PT Bank Tabungan Pensiunan Nasional Tbk (2008-January 2015), Commissioner of PT Delta Dunia Makmur Tbk (June 2011-June 2022), and President Commissioner of PT Bukit Makmur Mandiri Utama (2010-2021).

Currently, he has concurrent positions as Commissioner of PT Trimegah Sekuritas (since November 2013), and Commissioner of PT BFI Finance Indonesia Tbk (since 2015).

**Chairul Radjab Nasution**

Komisaris Independen

Independent Commissioner

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 66

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Komisaris Independen dengan dasar hukum pengangkatan Akta No. 60 Tahun 2021. Saat ini Beliau menjabat pada periode pertama masa jabatannya sebagai Komisaris Independen.

Beliau memperoleh gelar Dokter di Fakultas Kedokteran Universitas Indonesia (1982), Dokter Spesialis Penyakit Dalam di Universitas Indonesia (1991), Magister Manajemen Rumah Sakit di Universitas Gadjah Mada (2002), dan gelar Doktor Ilmu Kedokteran dan Kesehatan di Universitas Gadjah Mada (2019). Selain itu, Beliau juga lulus pendidikan profesi dari Health Service Management dari Royal Melbourne Institute of Technology Australia (2001), program Brevet Konsultan Gastroenterohepatologi dari Universitas Indonesia pada tahun 2008, program Fellow of The Indonesia Society of Internal Medicine dari Universitas Indonesia (2009), program Fellow of the American College of Physician dari American College of Physicians USA (2010).

He serves as an Independent Commissioner based on the legal basis of appointment in Deed No. 60 of 2021. Is currently serving the first term of as Independent Commissioner.

He obtained a Doctor's degree at the Faculty of Medicine, Universitas Indonesia (1982), a Specialist Doctor in Internal Medicine at the Universitas Indonesia (1991), a Masters in Hospital Management at Universitas Gadjah Mada (2002), and a Doctorate in Medicine and Health at Universitas Gadjah Mada (2019). Also graduated from professional education in Health Service Management in the Royal Melbourne Institute of Technology Australia (2001), Gastroenterohepatology Consultant Brevet program in Universitas Indonesia in 2008, Fellow of the Indonesian Society of Internal Medicine program in Universitas Indonesia (2009), Fellow of the American College of Physician program in the American College of Physicians USA (2010).



Beliau memulai karier di Puskesmas Idanogawo sebagai Kepala Puskesmas (1983-1985), RSUP Fatmawati Jakarta sebagai Dokter Spesialis Penyakit Dalam (1992-2011), sebagai Kepala Instalasi Rawat Inap (1994-1995), sebagai Kepala Bagian Sekretariat (1995-1996), sebagai Kepala Bidang Pelayanan Medik (2001-2003), dan sebagai Direktur Medik dan Keperawatan (2004-2005). Selanjutnya, Beliau berkarier di RSUP M Djamil Padang sebagai Direktur Utama (2008), RSUP Fatmawati Jakarta sebagai Direktur Utama (2008-2011), RS Stroke Bukittinggi sebagai Direktur Utama (2011-2012). Beliau juga pernah menjabat sebagai Anggota Komite Internship Dokter Indonesia Pusat (2011-2016), Direktur Bina Upaya Kesehatan Rujukan di Kementerian Kesehatan RI (2011-2014), Direktur Utama (2008-2012) dan Anggota Dewan Pengawas (2014-2016) di RS Haji Jakarta. Kemudian, Beliau menjabat sebagai Ketua Dewan Pengawas di RSUP Adam Malik Medan (2013-2015), Staf Ahli Menteri Bidang Globalisasi dan Teknologi Kesehatan di Kementerian Kesehatan RI (2015-2016), serta Ketua Dewan Pengawas BPJS Kesehatan RI (2016-2021).

Saat ini, Beliau memiliki rangkap jabatan sebagai Tenaga Ahli Dewan Pertimbangan Presiden RI (sejak 2022). Beliau juga menjabat sebagai Ketua Komite Audit dan Ketua Komite GCG dan Risk Management di PT Bundamedik Tbk (sejak 2021).

He started his career at the Idanogawo Community Health Center as Head of the Community Health Center (1983-1985), Fatmawati Hospital Jakarta as a Specialist Doctor in Internal Medicine (1992-2011), as Head of the Inpatient Installation (1994-1995), Head of the Secretariat Section (1995-1996), Head of the Medical Services Division (2001-2003), and as Director of Medicine and Nursing (2004-2005). Subsequently, had a career at RSUP M Djamil Padang as President Director (2008), RSUP Fatmawati Jakarta as President Director (2008-2011), Stroke Hospital Bukittinggi as President Director (2011-2012). Also served as a Member of the Central Indonesian Doctor Internship Committee (2011-2016), Director of Referral Health Effort Development at the Indonesian Ministry of Health (2011-2014), Main Director (2008-2012) and Member of the Supervisory Board (2014-2016) at Jakarta Hajj Hospital. Then, served as Chair of the Supervisory Board at Adam Malik Hospital Medan (2013-2015), Expert Staff to the Minister for Globalization and Health Technology at the Indonesian Ministry of Health (2015-2016), and Chair of the Indonesian BPJS Health Supervisory Board (2016-2021).

Currently, he has concurrent positions as Expert Staff for the Presidential Advisory Council of the Republic of Indonesia (since 2022). Also serves as Chair of the Audit Committee and Chair of the GCG and Risk Management Committee at PT Bundamedik Tbk (since 2021).



## Profil Direksi

### Profile of the Board of Directors

Direksi Perseroan mengalami perubahan komposisi pada periode pelaporan, yang disebabkan oleh pengunduran diri Ibu Ivonne Rampun. Adapun pengunduran diri Beliau telah diterima dan disahkan oleh Rapat Umum Pemegang Saham Luar Biasa pada tanggal 7 Desember 2023.

There was a change in the Company's Board of Directors composition during the reporting period following the resignation of Ivonne Rampun. Her resignation was accepted and ratified at the Extraordinary General Meeting of Shareholders on December 7, 2023.



## Komposisi Direksi

### Board of Directors Composition

**Mesha Rizal Sini** Direktur Utama | President Director

**Nurhadi Yudiyantho** Direktur | Director

**Tedy Homogin** Direktur | Director

**Cuncun Wijaya** Direktur | Director

**Emilia Rouli** Direktur | Director

**Ivonne Rampun\*** Direktur | Director

**1 April 2021 - 1 April 2026**  
April 1, 2021 – April 1, 2026

**21 Juli 2022 - 21 Juli 2027**  
July 21, 2022 – July 21, 2027

**21 Juli 2022 - 7 Desember 2023**  
July 21, 2022 – December 7, 2023

\*Ivonne Rampun mengajukan surat permohonan pengunduran diri pada tanggal 17 Oktober 2023, yang disetujui oleh RUPSLB tanggal 7 Desember 2023.

\*Ivonne Rampun submitted a resignation letter on October 17, 2023, which was approved at the EGMS on December 7, 2023.



**Mesha Rizal Sini**

Direktur Utama | President Director

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 50

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Direktur Utama dengan dasar hukum pengangkatan Akta Nomor 57 tanggal 28 Mei 2019.

He serves as President Director based on the legal basis of appointment in Deed Number 57 dated May 28, 2019.

Beliau memperoleh gelar Sarjana Teknik Mesin dari Universitas Trisakti (1996) dan gelar Master of Engineering Science dari University of New South Wales, Australia (1999).

He obtained a Bachelor's degree in Mechanical Engineering from Universitas Trisakti (1996) and a Master of Engineering Science degree from the University of New South Wales, Australia (1999).

Beliau memulai karier di PT Omedata Electric Gajah Tunggal Group sebagai Account Manager (1997-1999), PT Bunda Global Pertama sebagai Direktur (2004-2014), CV Buana Sejahtera sebagai Direktur (2007-2012), PT Timur Prima Utama sebagai Direktur (2008-2012), dan PT Tenaga Satu Persada sebagai Komisaris (2012-2018).

He started his career at PT Omedata Electric Gajah Tunggal Group as Account Manager (1997-1999), PT Bunda Global Pertama as Director (2004-2014), CV Buana Sejahtera as Director (2007-2012), PT Timur Prima Utama as Director (2008 -2012), and PT Bahan Satu Persada as Commissioner (2012-2018).

Saat ini, Beliau memiliki rangkap jabatan sebagai Komisaris Utama PT Tenaga Prima Persada (sejak 2006), Direktur Utama PT Diagnos Laboratorium Utama Tbk (sejak 2007), Komisaris PT Prima Satu Persada (sejak 2013), Komisaris PT Bunda

Currently, He has concurrent positions as President Commissioner of PT Tenaga Prima Persada (since 2006), President Director of PT Diagnos Laboratorium Utama Tbk (since 2007), Commissioner of PT Prima Satu Persada (since





Investama Indonesia dan Direktur Utama PT Agung Multi Berjaya (sejak 2014), Komisaris PT Morula Indonesia (sejak 2016), Direktur Utama PT Vitzitrip Global Tour dan Komisaris PT Bunda Minang Citra (sejak 2017), Komisaris Utama PT Bunda Ipti Investama, Komisaris PT BMHS Diklat Indonesia (sejak 2022), Komisaris PT CRM Bangun Persada, Direktur Utama PT Daima Citra Prima, Persero Komanditer CV Bunda Lenen Utama, dan Komisaris Utama PT Morula IVF Yogyakarta (sejak 2018). Saat ini, Beliau juga menjabat sebagai Anggota Pembina Yayasan Daima Indonesia, Direktur Utama PT Bunda Medika Wisesa, Komisaris Utama PT Citra Ananda, Komisaris PT Brandina Kuliner Utama, Direktur Utama PT Bunda Global Pharma dan Komisaris Utama PT Moosa Genetika Farmindo (sejak 2019). Selain itu, rangkap jabatan Beliau sebagai Komisaris PT Bunda Medika Bekasi, Komisaris PT Bunda Medika Dewata (sejak 2023), Komisaris PT Bunda Medika Klinik (sejak 2021) dan Komisaris PT Pintu Ilmu (sejak 2021), serta Komisaris PT Jolin Sapta Medika dan Direktur Utama PT Bunda Graha Properti (sejak 2022).

2013), Commissioner of PT Bunda Investama Indonesia and President Director of PT Agung Multi Berjaya (since 2014), Commissioner of PT Morula Indonesia (since 2016), President Director of PT Vitzitrip Global Tour and Commissioner of PT Bunda Minang Citra (since 2017), President Commissioner of PT Bunda Ipti Investama, Commissioner of PT BMHS Diklat Indonesia (since 2022), Commissioner of PT CRM Bangun Persada, President Director of PT Daima Citra Prima, Persero Commander CV Bunda Lenen Utama, and President Commissioner of PT Morula IVF Yogyakarta (since 2018). Currently, also serves as Trustee Member of the Daima Indonesia Foundation, President Director of PT Bunda Medika Wisesa, President Commissioner of PT Citra Ananda, Commissioner of PT Brandina Kuliner Utama, President Director of PT Bunda Global Pharma and President Commissioner of PT Moosa Genetika Farmindo (since 2019). Also holds concurrent positions as Commissioner of PT Bunda Medika Bekasi, Commissioner of PT Bunda Medika Dewata (since 2023), Commissioner of PT Bunda Medika Klinik (since 2021) and Commissioner of PT Pintu Ilmu (since 2021), as well as Commissioner of PT Jolin Sapta Medika and President Director of PT Bunda Graha Properti (since 2022).



**Nurhadi Yudiyanto** - Direktur | Director

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 52

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Direktur dengan dasar hukum pengangkatan Akta Nomor 57 tanggal 28 Mei 2019.

He serves as Director based on the legal basis of appointment in Deed Number 57 dated May 28, 2019.

Beliau memperoleh gelar Sarjana Akuntansi dari Universitas Udayana (1995).

He obtained a Bachelor's degree in Accounting from Universitas Udayana (1995).

Beliau memulai karier di Rumah Sakit Siloam Bali sebagai Direktur Business Development, PT Trisaka Reksa Waluya sebagai Direktur, PT Medika Sarana Traliansia sebagai Direktur, dan Rumah Sakit BIMC Nusa Dua sebagai Chief Operating Officer (1999-2014). Selanjutnya, Beliau berkarier di PT Elang Medika Corpora (EMC Hospital) sebagai Chief Executive Officer (2015), PT JMM Consulting sebagai Founder & Managing Director (2017), dan PT Puteri Aulia Dita Medica sebagai Chief Executive Officer (2018).

He started his career at Siloam Hospital Bali as Director of Business Development, PT Trisaka Reksa Waluya as Director, PT Medika Sarana Traliansia as Director, and BIMC Nusa Dua Hospital as Chief Operating Officer (1999-2014). Subsequently, served at PT Elang Medika Corpora (EMC Hospital) as Chief Executive Officer (2015), PT JMM Consulting as Founder & Managing Director (2017), and PT Puteri Aulia Dita Medica as Chief Executive Officer (2018).



Saat ini, Beliau memiliki rangkap jabatan sebagai Direktur PT Bunda Medika Wisesa (sejak 2019), Komisaris PT Morula Indonesia, Komisaris PT Diagnos Laboratorium Utama Tbk, Direktur Utama PT Citra Ananda, Direktur Utama PT Emergency Response Indonesia, Direktur Utama PT Prima Dental Medika, Direktur PT Sasana Mitra Bunda, dan Direktur Utama PT Bunda Medika Bekasi (sejak 2020).

Beliau juga memiliki rangkap jabatan sebagai Direktur Utama PT Pintu Ilmu dan Direktur Utama PT Bunda Medika Dewata (sejak 2021). Selain itu, Beliau menjabat sebagai Komisaris PT Bunda Global Pharma, Direktur Utama PT Jolin Sapta Medika, Komisaris PT BMHS Diklat Indonesia, Direktur PT Bunda Graha Properti, Direktur Utama PT Bunda Minang Citra dan Direktur PT Bunda Medika Klinik (sejak 2022).

Currently, he has concurrent positions as Director of PT Bunda Medika Wisesa (since 2019), Commissioner of PT Morula Indonesia, Commissioner of PT Diagnos Laboratorium Utama Tbk, President Director of PT Citra Ananda, President Director of PT Emergency Response Indonesia, President Director of PT Prima Dental Medika, Director of PT Sasana Mitra Bunda, and President Director of PT Bunda Medika Bekasi (since 2020).

Currently, he holds concurrent positions as President Director of PT Pintu Ilmu and President Director of PT Bunda Medika Dewata (since 2021). In addition, has served as Commissioner of PT Bunda Global Pharma, President Director of PT Jolin Sapta Medika, Commissioner of PT BMHS Diklat Indonesia, Director of PT Bunda Graha Properti, President Director of PT Bunda Minang Citra and Director of PT Bunda Medika Klinik (since 2022).



**Tedy Homogin** - Direktur | Director

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 41

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Direktur dengan dasar hukum pengangkatan Akta Nomor 36 tanggal 14 Januari 2021.

He serves as Director based on the legal basis of appointment in Deed Number 36 dated January 14, 2021.

Beliau memperoleh gelar Bachelor of Science, Computer Science dari San Fransisco State University (2004) dan gelar Master of Business Administration dari San Fransisco State University (2007).

He obtained a Bachelor of Science, Computer Science from San Francisco State University (2004) and a Master of Business Administration from San Francisco State University (2007).

Beliau memulai karier di Accenture Inc. sebagai Business Analyst Assistant Manager (2008-2012), PT Mitra Adiperkasa Tbk sebagai IT Senior Manager (2013-2018), PT MAP Boga Adiperkasa Tbk sebagai Head of IT (2016-2018), dan PT Citarasa Prima Indonesia Berjaya sebagai Direktur IT (2018-2020).

He started his career at Accenture Inc. as Business Analyst Assistant Manager (2008-2012), PT Mitra Adiperkasa Tbk as IT Senior Manager (2013-2018), PT MAP Boga Adiperkasa Tbk as Head of IT (2016-2018), and PT Citarasa Prima Indonesia Berjaya as IT Director (2018-2020).

Beliau tidak memiliki rangkap jabatan baik di dalam maupun di luar Perseroan.

He does not hold concurrent positions either inside or outside the Company.



**Cuncun Wijaya - Direktur | Director**

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 46

Domisili | Domicile: Jakarta, Indonesia



Beliau menjabat sebagai Direktur dengan dasar hukum pengangkatan Akta Nomor 131 Tanggal 21 Juli 2022.

Beliau meraih gelar Bachelor of Economic dari Universitas Katholik Atma Jaya Jakarta (1999) dan Magister Finance dari Universitas Pelita Harapan Jakarta (2011).

Beliau merupakan profesional di bidang akuntansi dan keuangan dengan pengalaman lebih dari 15 tahun di berbagai industri. Beliau memulai karirnya sebagai perancang anggaran sampai dengan pengambilan keputusan tertinggi keuangan. Karier Beliau antara lain Investor Relation Officer PT Kalbe Farma Tbk (2000-2002), Finance and Accounting Manager PT Honoris Industry (2004-2012), Head of Investor Relation, Corporate Secretary, Finance Director PT Modernland Realty Tbk (2012-2018), Chief Financial Officer (CFO) di Eatwell Culinary (2018-2019) dan Aryaduta Hotel Group (2020-2021).

Saat ini, Beliau memiliki rangkap jabatan sebagai Direktur PT Prima Dental Medika, Direktur PT Pintu Ilmu, Direktur PT Bunda Medika Bekasi, Direktur PT Jolin Sapta Medika, Direktur PT Bunda Graha Properti, Direktur PT Bunda Global Pharma, Direktur PT BMHS DIklat Indonesia, Direktur PT Bunda Medika Dewata, Direktur PT Bunda Minang Citra dan Direktur PT Citra Ananda (sejak 2022).

He serves as Director based on the legal basis of appointment in Deed Number 131 dated July 21, 2022.

He obtained a Bachelor of Economics from Universitas Katholik Atma Jaya, Jakarta (1999) and a Masters in Finance from Universitas Pelita Harapan, Jakarta (2011).

He is professional in accounting and finance with more than 15 years experience in various industries. Started his career as a budget planning up to the highest financial decision making. His career includes Investor Relations Officer at PT Kalbe Farma Tbk (2000-2002), Finance and Accounting Manager at PT Honoris Industry (2004-2012), Head of Investor Relations, Corporate Secretary, Finance Director at PT Modernland Realty Tbk (2012-2018), Chief Financial Officer (CFO) at Eatwell Culinary (2018-2019) and at Aryaduta Hotel Group (2020-2021).

Currently, he has concurrent positions as Director of PT Prima Dental Medika, Director of PT Pintu Ilmu, Director of PT Bunda Medika Bekasi, Director of PT Jolin Sapta Medika, Director of PT Bunda Graha Properti, Director of PT Bunda Global Pharma, Director of PT BMHS DIklat Indonesia, Director of PT Bunda Medika Dewata, Director of PT Bunda Minang Citra and Director of PT Citra Ananda (since 2022).



**Emilia Rouli** - Direktur | Director

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 53

Domisili | Domicile: Jakarta, Indonesia

Beliau menjabat sebagai Direktur dengan dasar hukum pengangkatan Akta Nomor 131 Tanggal 21 Juli 2022.

She serves as Director based on the legal basis of appointment in Deed Number 131 dated July 21 2022.

Beliau lulus dari Fakultas Bisnis Asian Institute of Management, Filipina (2008).

She graduated from the Faculty of Business of the Asian Institute of Management, Philippines (2008).

Beliau memulai karier di Pfizer Pharmaceuticals & Wyeth Nutrition dengan posisi terakhir sebagai Senior HR Business Partner (2001- 2011), dilanjutkan di PT Metro Drug Indonesia sebagai Head of Human Resources (2011-2014) dan PT Lafarge Cement Indonesia sebagai Vice President OD & Transformation (2014-2016). Beliau kemudian berkarier di PT Holcim Indonesia Tbk sebagai Head of Talent & Performance Management dan sebagai Manajer L&D Regional Asia Pasifik (2017-2019), serta di PT Sodexo Indonesia sebagai Direktur Sumber Daya Manusia (2019-2021).

She started her career at Pfizer Pharmaceuticals & Wyeth Nutrition with the last position as Senior HR Business Partner (2001-2011), continued at PT Metro Drug Indonesia as Head of Human Resources (2011-2014) and PT Lafarge Cement Indonesia as Vice President OD & Transformation (2014-2016). Then had a career at PT Holcim Indonesia Tbk as Head of Talent & Performance Management and as Asia Pacific Regional L&D Manager (2017-2019), and at PT Sodexo Indonesia as Director of Human Resources (2019-2021).

Saat ini beliau memiliki rangkap jabatan sebagai Direktur PT BMHS Diklat Indonesia (sejak 2023).

Currently, she has a concurrent position as Director of PT BMHS Diklat Indonesia (since 2023).



**Ivonne Rampun - Direktur | Director**

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 60

Domisili | Domicile: Jakarta, Indonesia



Beliau menjabat sebagai Direktur dengan dasar hukum pengangkatan Akta Nomor 131 Tanggal 21 Juli 2022, dan mengundurkan diri pada periode pelaporan 2023.

Beliau lulus dari Fakultas Kedokteran Universitas Hasanuddin, Makassar dan Magister Manajemen STIE SUPRA Jakarta.

Beliau merupakan profesional dalam bidang medis dan manajemen rumah sakit dengan pengalaman lebih dari 15 tahun sebagai Hospital Directors Mitra Keluarga.

Pada periode pelaporan, Beliau memiliki rangkap jabatan sebagai Direktur PT Bunda Medika Klinik, Direktur PT Citra Ananda, Direktur PT Pintu Ilmu, Direktur PT Bunda Medika Dewata, Direktur PT Bunda Medika Bekasi, dan Direktur PT Jolin Sapta Medika (sejak 2022).

She served as Director based on the legal basis of appointment in Deed Number 131 dated July 21, 2022, and resigned during the 2023 reporting period.

She graduated from the Faculty of Medicine, Universitas Hasanuddin, Makassar and Magister Manajemen at STIE SUPRA Jakarta.

She is professional in the medical and hospital management fields with more than 15 years of experience as Hospital Directors Mitra Keluarga.

During the reporting period, she held concurrent positions as Director of PT Bunda Medika Klinik, Director of PT Citra Ananda, Director of PT Pintu Ilmu, Director of PT Bunda Medika Dewata, Director of PT Bunda Medika Bekasi, and Director of PT Jolin Sapta Medika (since 2022).

Informasi mengenai hubungan afiliasi anggota Dewan Komisaris dan Direksi diungkapkan pada bab Tata Kelola Perusahaan Laporan Tahunan ini.

Information concerning the affiliated relationships of members of the Board of Commissioners and Board of Directors are disclosed in the Corporate Governance chapter of this Annual Report.



## Sumber Daya Manusia

### Human Capital

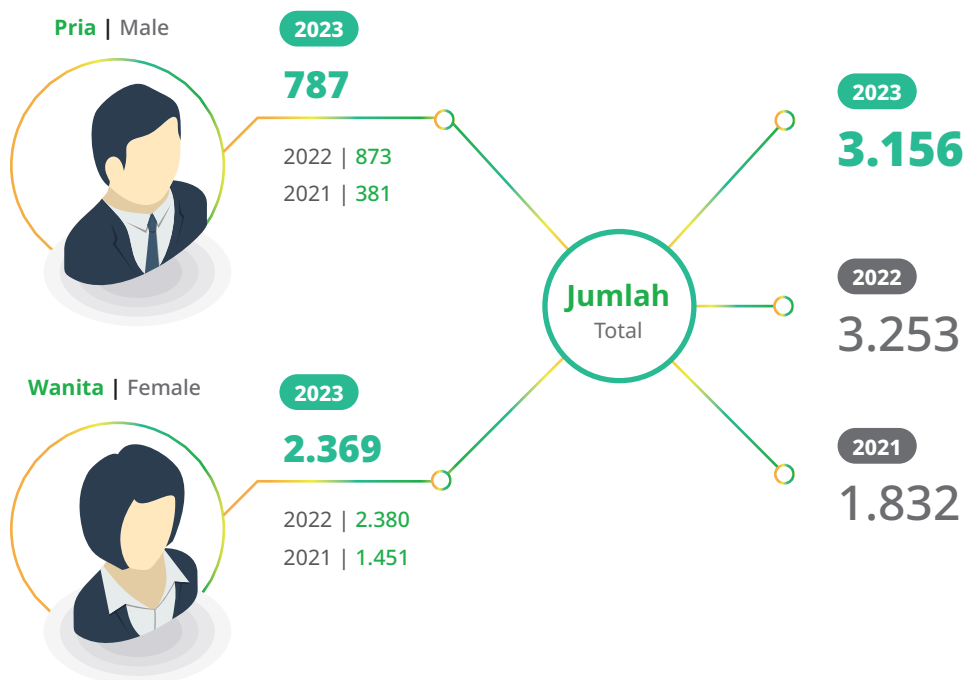
Kinerja Perseroan didukung oleh sumber daya manusia yang kompeten dan bertanggung jawab. Sampai dengan 31 Desember 2023, Perseroan memiliki 3.156 orang karyawan, mengalami penurunan sebesar 19% apabila dibandingkan tahun 2022. Perseroan berupaya memberikan perlindungan kesehatan kepada seluruh SDM beserta anggota keluarganya, sebagai bentuk apresiasi terhadap kinerjanya sekaligus kepatuhan terhadap regulasi. Adapun pada 15 Desember 2023 Perseroan memperoleh sertifikasi dari BPJS Kesehatan atas keikutsertaan 100% karyawan dan anggota keluarganya dalam program Jaminan Kesehatan Nasional-Kartu Indonesia Sehat (JKN-KIS).

The Company's performance is supported by competent and responsible human capital. As of December 31, 2023, the Company had 3,156 employees, a decrease of 19% compared to 2022. The Company strives to provide health protection for all of its human capital and their family members, as a form of appreciation for their performance as well as compliance with regulations. On December 15, 2023, the Company obtained certification from BPJS Health for the participation of 100% of the employees and their family members in the National Health Insurance-Healthy Indonesia Card (JKN-KIS) program.



### Komposisi Karyawan berdasarkan Jenis Kelamin

Employee Composition by Gender



### Komposisi Karyawan berdasarkan Level Jabatan

Employee Composition by Position Level

| Level Jabatan<br>Position Level                              | 2023         | 2022         | 2021         |
|--|--------------|--------------|--------------|
| Komisaris   Commissioner                                     | 5            | 5            | 4            |
| Direktur   Director  | 5            | 6            | 4            |
| Kepala Divisi   Head Division                                | 58           | 41           | 27           |
| Kepala Departemen & Spesialis   Department Head & Specialist | 164          | 147          | 36           |
| Kepala Unit & Spesialis Junior   Unit Head & Jr. Specialist  | 346          | 314          | 157          |
| Staf Lainnya   Other Staff                                   | 2.361        | 2.649        | 1.544        |
| Doctor-GP  | 194          | 68           | 58           |
| <b>Jumlah   Total</b>  | <b>3.133</b> | <b>3.253</b> | <b>1.832</b> |

### Komposisi Karyawan berdasarkan Tingkat Pendidikan

Employee Composition by Education Level

| Tingkat Pendidikan   Education Level  | 2023         | 2022         | 2021         |
|---|--------------|--------------|--------------|
| Pascasarjana   Postgraduate   | 137          | 120          | 38           |
| Sarjana   Undergraduate   | 1.414        | 1.449        | 695          |
| Sarjana Muda/Diploma   Bachelor's degree/diploma                            | 1.262        | 1.292        | 832          |
| SMP, SMA, dan lainnya<br>Junior High School, Senior High School, and others | 343          | 392          | 267          |
| <b>Jumlah   Total</b>   | <b>3.156</b> | <b>3.253</b> | <b>1.832</b> |

### Komposisi Karyawan berdasarkan Rentang Usia

Employee Composition by Age Group

| Rentang Usia<br>Age Group      | 2023         | 2022         | 2021         |
|--------------------------------|--------------|--------------|--------------|
| <25 tahun<br><25 years old     | 402          | 534          | 195          |
| 26-45 tahun<br>26-45 years old | 2.499        | 2.484        | 1.524        |
| 46-55 tahun<br>46-55 years old | 231          | 210          | 96           |
| >55 tahun<br>>55 years old     | 24           | 25           | 17           |
| <b>Jumlah Total</b>            | <b>3.156</b> | <b>3.253</b> | <b>1.832</b> |

### Keahlian dan Kompetensi

Perseroan memperhatikan pentingnya keahlian dan kompetensi SDM dalam memberikan layanan kesehatan. Oleh karenanya, Perseroan memastikan SDM telah memiliki sertifikasi sesuai bidang tugasnya.

### Komposisi Karyawan berdasarkan Status Ketenagakerjaan

Employee Composition by Employment Status

| Status Ketenagakerjaan<br>Employment Status | 2023         | 2022         | 2021         |
|---|--------------|--------------|--------------|
| Permanen<br>Permanent                       | 1.401        | 1.266        | 956          |
| Kontrak<br>Contract                         | 1.755        | 1.987        | 876          |
| <b>Jumlah Total</b>                         | <b>3.156</b> | <b>3.253</b> | <b>1.832</b> |

### Qualifications and Competency

The Company pays attention to the importance of HC expertise and competency in providing health services. Therefore, the Company ensures that all HC have certification according to their field of work.

| Tugas<br>Duties        | Perizinan<br>Licensing   | Jumlah Karyawan<br>Number of Employee |      |      |
|------------------------|--|---------------------------------------|------|------|
|                        |  | 2023                                  | 2022 | 2021 |
| Radiologi<br>Radiology | Sertifikat Fisikawan Medis<br>Certificate in Medical Physicist     | 3                                     | 1    | 0    |
| Farmasi<br>Pharmacy    | Sertifikat TPN<br>Certificate of TPN                               | 6                                     | 3    | 6    |
|                        | Sertifikat Farmasi Kemoterapi<br>Chemotherapy Pharmacy Certificate | 5                                     | 1    | 0    |
| Keperawatan<br>Nursing | Sertifikat Pelatihan Cath Lab<br>Training Certificate in Cath Lab  | 3                                     | 3    | 2    |
|                        | Sertifikat Kemoterapi<br>Certificate in Chemotherapy               | 5                                     | 2    | 5    |
|                        | Sertifikat Hemodialisa<br>Certificate in Hemodialysis              | 17                                    | 12   | 10   |
|                        | Sertifikat Penata Anestesi<br>Certificate of Anesthesia            | 16                                    | 13   | 7    |
|                        | Sertifikat NICU<br>Certificate of NICU                             | 29                                    | 31   | 20   |
|                        | Sertifikat PICU<br>Certificate of PICU                             | 2                                     | 13   | 3    |
|                        | Sertifikat ICU<br>Certificate of ICU                               | 32                                    | 31   | 21   |
|                        | Sertifikat Kamar Bedah<br>Surgical Room Certificate                | 70                                    | 13   | 0    |



Untuk menyediakan layanan kesehatan yang tepat dan terintegrasi yang tepat dan terpadu serta untuk memenuhi kebutuhan kesehatan pelanggan, Perseroan mempekerjakan tenaga medis yang terdiri dari dokter umum, dokter spesialis dan sub spesialis, serta profesor.

To provide the appropriate and integrated health services and to meet customers' health needs, the Company employs medical personnel consisting of general practitioners, specialists and sub-specialists, as well as professors.

|                          | Profesor<br>Professor |      |      | Spesialis<br>Specialist |      |      | Sub-Spesialis<br>Sub-Specialist |      |      |
|--------------------------|-----------------------|------|------|-------------------------|------|------|---------------------------------|------|------|
|                          | 2023                  | 2022 | 2021 | 2023                    | 2022 | 2021 | 2023                            | 2022 | 2021 |
| RSIA Bunda Jakarta       | 8                     | 9    | 9    | 42                      | 54   | 62   | 36                              | 27   | 16   |
| RSU Bunda Jakarta        | 5                     | 4    | 5    | 71                      | 64   | 62   | 37                              | 33   | 29   |
| RSU Bunda Margonda       | 0                     | 0    | 0    | 90                      | 70   | 71   | 17                              | 17   | 21   |
| RSU Bunda Padang         | 3                     | 3    | 2    | 61                      | 42   | 42   | 9                               | 24   | 13   |
| RSIA Bunda Ciputat       | 0                     | 0    | 0    | 24                      | 21   | 20   | 0                               | 0    | 1    |
| RSIA Az Zahra Palembang  | 0                     | 0    | 0    | 13                      | 15   | 0    | 2                               | 3    | 0    |
| RSU Citra Harapan Bekasi | 0                     | 0    | 0    | 37                      | 23   | 0    | 0                               | 0    | 0    |
| RSIA Pusura Tegalsari    | 0                     | 0    | 0    | 0                       | 8    | 0    | 0                               | 2    | 0    |
| RSIA Bunda Denpasar      | 0                     | 0    | 0    | 20                      | 0    | 0    | 3                               | 0    | 0    |
| BIC Vida Bekasi          | 0                     | 0    | 0    | 0                       | 3    | 0    | 0                               | 0    | 0    |
| BIC Pacific Place        | 0                     | 0    | 0    | 0                       | 0    | 0    | 0                               | 0    | 0    |

### Pengembangan Kompetensi SDM

Perseroan melaksanakan pengembangan kompetensi SDM secara berkelanjutan setiap tahunnya. Program-program pelatihan dan pengembangan SDM berdasarkan pada standar kompetensi yang dibutuhkan, yakni mencakup pengembangan keterampilan (*skill*), pengetahuan (*knowledge*), dan sikap (*attitude*). Perseroan memastikan agar setiap SDM tidak hanya memiliki pengalaman dan keahlian, tetapi juga memiliki kepedulian dalam memberikan layanan terbaik kepada setiap pelanggan.

### HR Competency Development

Every year, the Company carries out continuous HC competency development. The HC training and development programs are based on the required competency standards, and includes development of skills, knowledge and attitudes. The Company ensures that all HC not only has experience and expertise, but also cares about providing the best service to every customer.



## Keterampilan Skill

- Asesmen Kompetensi Perawat Klinis
- Basic Endolaparascopy dan Lithotripsy
- Bundle HAIS
- Nursing Care Save Lives
- Disaster Plan
- Dispensing
- Manajemen Nyeri
- Manajemen Risiko Kesehatan Keselamatan Kerja Rumah Sakit
- Manajemen Sistem Penyelenggaraan Makanan untuk Penjamah Makanan
- Menjaga Kesehatan Jantung
- Neuro Assessment and PNF Sensory
- Integration for Physical Therapist
- Pelatihan Pump
- Pembuatan Kronologis IKP
- Penanganan Pasien Urologi
- Pencegahan dan Pengendalian Infeksi
- Program Pengendalian Resistensi Anti Mikroba dalam Standar Nasional Akreditasi Rumah Sakit Edisi 11
- Resusitasi Balita
- 7 Benar Obat
- Pelatihan Sterilisasi Alat Kedokteran
- Pelatihan Tes Psikologi Rekrutmen
- Tata Laksana Gizi pada Pasien Hipertensi
- Pelatihan Dasar Kamar Bedah
- Pelatihan Penanggulangan TBC
- Pelatihan Perawatan Bayi, Stimulasi Pijat Bayi dan Oral Hygiene
- Pelatihan ICU Dasar Bagi Perawat
- Pelatihan Penata Anestesi
- Clinical Nurse Competency Assessment
- Basic Endolaparascopy and Lithotripsy
- HAIS Bundle
- Nursing Care Save Lives
- Disaster Plan
- Dispensing
- Pain Management
- Hospital Occupational Safety Health Risk Management
- Food Service System Management for Food Handlers
- Maintaining Heart Health
- Neuro Assessment and PNF Sensory Integration for Physical Therapist
- Pump Training
- Chronological IKP Creation
- Urology Patient Management
- Infection Prevention and Control
- Anti-Microbial Resistance Control Program in National Hospital Accreditation Standard 11th Edition
- Toddler Resuscitation
- 7 Correct Medication
- Medical Device Sterilization Training
- Recruitment Psychology Test Training
- Nutrition Management in Hypertensive Patients
- Basic Surgical Room Training
- TB Countermeasure Training
- Baby Care, Baby Massage Stimulation and Oral Hygiene Training
- Basic ICU Training for Nurses
- Anesthesiologist Training



## Pengetahuan Knowledge

- Kredensial dan Rekredensial Keperawatan
- Manajemen Informasi Rekam Medis dan Manajemen Komunikasi Edukasi dalam Standar Nasional Akreditasi Rumah Sakit Edisi 11
- Perbaikan Mutu dan Keselamatan Pasien
- Basic Trauma Cardiac Life Support
- Midwife Update
- Implementasi Sistem Informasi Rumah Sakit Teramedik
- Manajemen Risiko dan Incident Report
- Pencegahan dan Pengendalian Covid-19
- Workshop Standar Nasional Akreditasi Edisi 11
- Sistem Manajemen Dokumen Akreditasi SI SDMADAK dan Data TI dalam SNARS
- Fire and Emergency Drill
- Membangun Human Capital Professional
- Senior Management Development Program
- Pelatihan Hospital Warehouse Management
- Penanganan Limbah Benda Tajam
- Nursing Credentialing and Recredentialing
- Medical Record Information Management and Educational Communication Management in the 11th Edition of the National Hospital Accreditation Standards
- Quality Improvement and Patient Safety
- Basic Trauma Cardiac Life Support
- Midwife Update
- Implementation of Teramedic Hospital Information System
- Risk Management and Incident Report
- Covid-19 Prevention and Control
- Workshop on National Accreditation Standards 11th Edition
- Accreditation Document Management System SI SDMADAK and IT Data in SNARS
- Fire and Emergency Drill
- Building Human Capital Professional
- Senior Management Development Program
- Hospital Warehouse Management Training
- Sharps Waste Handling



## Sikap Attitude

- Leadership Development Program
- Train the Trainer
- Service Excellence
- Budaya Pelayanan Bunda
- 5C Talks
- Leadership Development Program
- Train the Trainer
- Service Excellence
- Bunda's Service Culture
- 5C Talks

### Manajemen Mutu

Perseroan menerapkan sistem manajemen mutu yang memastikan kualitas setiap produk dan layanan yang diberikan. Sistem manajemen mutu melibatkan prosedur operasi standar (SOP) yang disusun sesuai dengan proses bisnis, standar, regulasi, dan tujuan Perseroan. Perseroan mengikuti akreditasi berstandar nasional dan internasional untuk memastikan kualitas layanan serta pengakuan terhadap mutu pelayanan rumah sakit yang Perseroan miliki.

RSU Bunda Jakarta dan RSIA Bunda Jakarta memperoleh akreditasi internasional yang diterbitkan oleh Australian Council on Healthcare Standards (ACHS). Sementara Morula IVF memperoleh sertifikasi bayi tabung Reproductive Technology Accreditation Committee (RTAC) dari Fertility Society of Australia. Selain itu, seluruh rumah sakit yang Perseroan miliki telah melaksanakan akreditasi sesuai Standar Akreditasi Kementerian Kesehatan (STARKES). Rumah Sakit Bunda Group akan terus memberikan layanan yang berkualitas, sesuai standar, dan berorientasi pada keselamatan pasien.

### Quality Management

The Company applies a quality management system to ensure the quality of every product and service provided. The quality management system involves standard operating procedures (SOP) prepared in accordance with the Company's business processes, standards, regulations and objectives. The Company follows national and international standard accreditation to ensure service quality and recognition of the quality of hospital services in the Company.

RSU Bunda Jakarta and RSIA Bunda Jakarta received international accreditation from the Australian Council on Healthcare Standards (ACHS). In addition, Morula IVF obtained Reproductive Technology Accreditation Committee (RTAC) IVF certification from the Fertility Society of Australia. Also, all Company hospitals have carried out accreditation according to the Ministry of Health Accreditation Standards (STARKES). The Bunda Hospital Group will continue to provide quality services, according to standards, and oriented towards patient safety.





## Komposisi Pemegang Saham

### Shareholders Composition

#### Pemegang Saham Berdasarkan Persentase Kepemilikan

Shareholders Based on Ownership Percentage

| Nama Pemegang Saham<br>Name of Shareholder  | 1 Januari 2023<br>January 1, 2023 |   | 31 Desember 2023<br>December 31, 2023 |   |
|---|-----------------------------------|---|---------------------------------------|---|
|   | Jumlah Saham<br>Number of Shares  | Kepemilikan Saham<br>Ownership Percentage | Jumlah Saham<br>Number of Shares      | Kepemilikan Saham<br>Ownership Percentage |
| Pemegang Saham dengan kepemilikan saham >5%   Shareholders with share ownership >5% |                                   |   |                                       |   |
| PT Bunda Investama Indonesia  | 4.935.430.900                     | 57,37%                                    | 4.935.430.900                         | 57,37%                                    |
| Masyarakat   Public   | 1.847.107.900                     | 28,66%                                    | 2.466.534.276                         | 28,66%                                    |
| Pemegang Saham dengan kepemilikan saham <5%   Shareholders with share ownership <5% |                                   |   |                                       |   |
| Ivan Rizal Sini   | 278.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| Mesha Rizal Sini  | 278.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| Rito Alam Rizal Sini  | 278.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| Renobulan Rizal Sini Suheimi  | 207.786.000                       | 2,42%                                     | 207.786.000                           | 2,42%                                     |
| Ietje Ika S. Rizal Sini   | 157.865.000                       | 1,83%                                     | 157.865.000                           | 1,83%                                     |
| Jumlah   Total  | 8.603.416.176                     | 100,00%                                   | 8.603.416.176                         | 100,00%                                   |

#### Kepemilikan Saham Anggota Dewan Komisaris dan Direksi

Share Ownership by the Board of Commissioners and the Board of Directors

| No | Nama<br>Name            | Jabatan<br>Position  | 1 Januari 2023<br>January 1, 2023 |   | 31 Desember 2023<br>December 31, 2023 |   |
|----|-------------------------|--|-----------------------------------|---|---------------------------------------|---|
|    |                         |  | Jumlah Saham<br>Number of Shares  | Kepemilikan Saham<br>Ownership Percentage | Jumlah Saham<br>Number of Shares      | Kepemilikan Saham<br>Ownership Percentage |
| 1  | Ivan Rizal Sini         | Komisaris Utama<br>President Commissioner  | 278.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| 2  | Wishnutama Kusubandio   | Wakil Komisaris Utama<br>Komisaris Independen<br>Vice President Commissioner<br>Independent Commissioner | -                                 | -   | -                                     | -   |
| 3  | Rito Alam Rizal Sini    | Komisaris<br>Commissioner  | 278.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| 4  | Chairul Radjab Nasution | Komisaris Independen<br>Independent Commissioner   | -                                 | -   | -                                     | -   |
| 5  | Sunata Tjiterosampurno  | Komisaris<br>Commissioner  | -                                 | -   | -                                     | -   |
| 6  | Mesha Rizal Sini        | Direktur Utama<br>President Director   | 276.600.000                       | 3,24%                                     | 278.600.000                           | 3,24%                                     |
| 7  | Nurhadi Yudiyanto       | Direktur<br>Director   | -                                 | -   | -                                     | -   |

| No | Nama<br>Name   | Jabatan<br>Position  | 1 Januari 2023<br>January 1, 2023 |   | 31 Desember 2023<br>December 31, 2023 |   |
|----|----------------|----------------------|-----------------------------------|---|---------------------------------------|---|
|    |                |                      | Jumlah Saham<br>Number of Shares  | Kepemilikan Saham<br>Ownership Percentage | Jumlah Saham<br>Number of Shares      | Kepemilikan Saham<br>Ownership Percentage |
| 8  | Tedy Homogin   | Direktur<br>Director | -                                 | -   | -                                     | -   |
| 9  | Ivonne Rampun* | Direktur<br>Director | -                                 | -   | -                                     | -   |
| 10 | Cuncun Wijaya  | Direktur<br>Director | -                                 | -   | -                                     | -   |
| 11 | Emilia Rouli   | Direktur<br>Director | -                                 | -   | -                                     | -   |

\*Ivonne Rampun mengajukan surat permohonan pengunduran diri pada tanggal 17 Oktober 2023, yang disetujui oleh RUPSLB tanggal 7 Desember 2023.

\*Ivonne Rampun submitted a resignation letter on October 17, 2023, which was approved by the EGMS on December 7, 2023.

### Kepemilikan Saham Tidak Langsung oleh Dewan Komisaris dan Direksi

Seluruh anggota Dewan Komisaris dan Direksi tidak memiliki kepemilikan saham tidak langsung atas saham Perseroan per 31 Desember 2023

### Indirect Shares Ownership by the Board of Commissioners and the Board of Directors

None of the Board of Commissioners and Board of Directors members had indirect share ownership in the Company's shares as of December 31, 2023

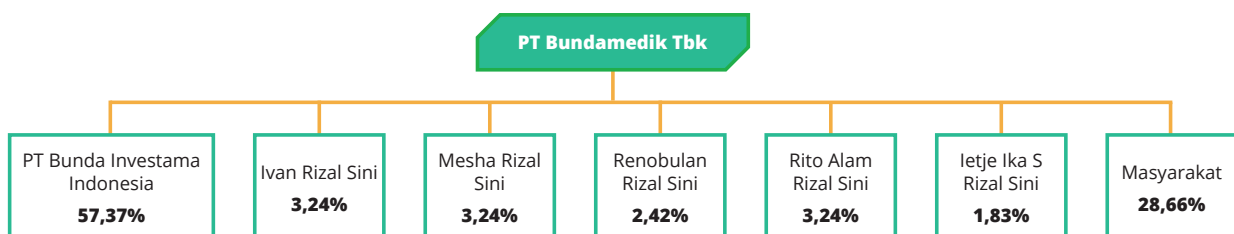
### Komposisi Pemegang Saham Perseroan Berdasarkan Jenis Kepemilikan Saham

Shareholders Composition by Type of Shares Ownership

| No             | Kelompok Pemegang Saham<br>Group of Shareholders | Jumlah Saham<br>Number of Shares | Kepemilikan Saham<br>Ownership Percentage |
|----------------|--|----------------------------------|---|
| 1              | Institusi Lokal   Local Institutions             | 5.635.250.500                    | 65,49%                                    |
| 2              | Individu Lokal   Local Individuals               | 1.789.691.200                    | 20,80%                                    |
| 3              | Institusi Asing   Foreign Institutions           | 1.174.513.276                    | 13,65%                                    |
| 4              | Individu Asing   Foreign Individuals             | 3.961.200                        | 0,046%                                    |
| Jumlah   Total |  | 8.603.416.176                    | 100,00%                                   |

### Informasi Pemegang Saham Utama dan Pengendali

Majority and Controlling Shareholders Information



Pihak pengendali dan pemilik manfaat akhir (*ultimate beneficial owner*) dari Perseroan adalah Ivan Rizal Sini dengan persentase kepemilikan saham sebesar 3,24%.

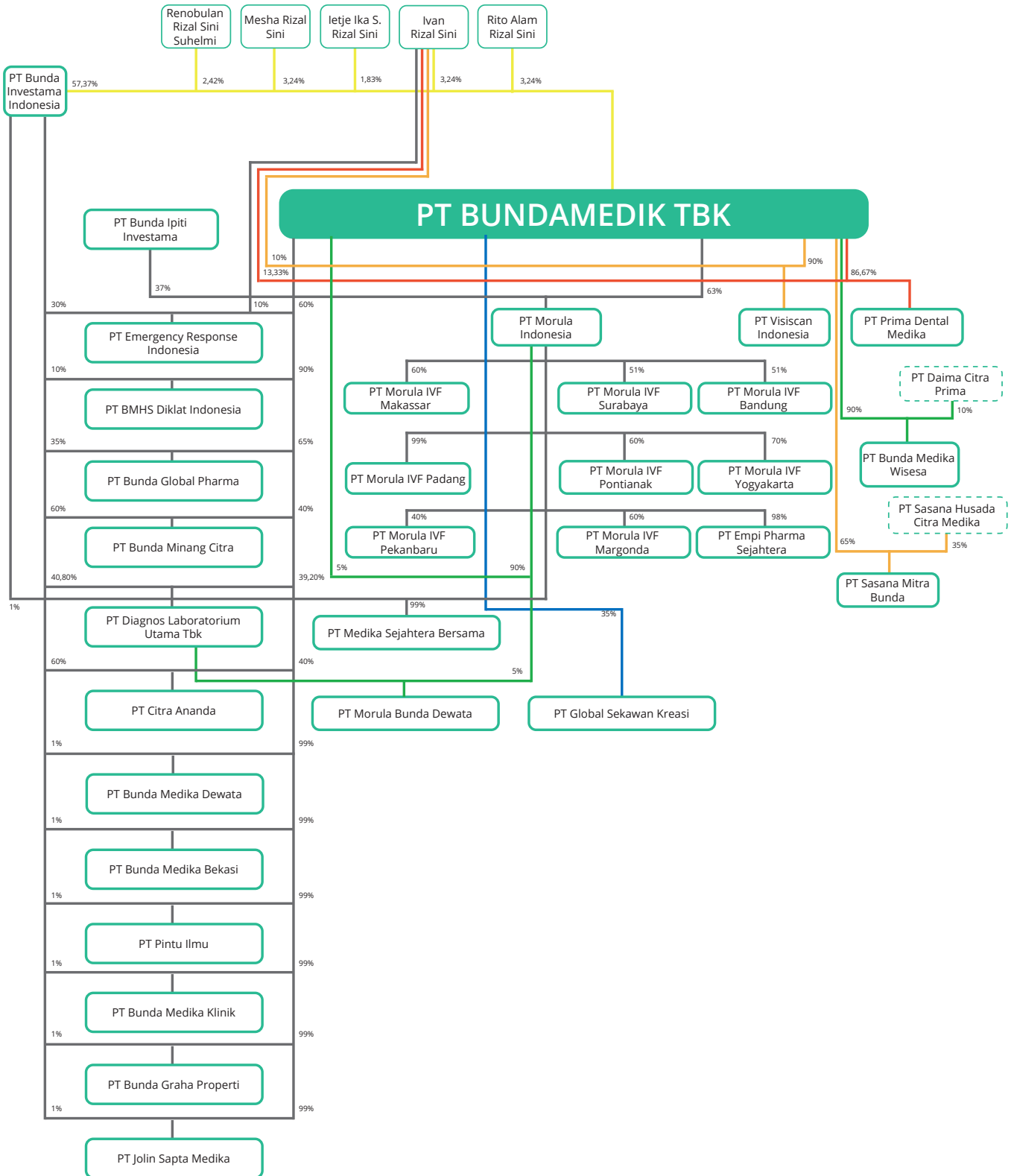
The controlling party and ultimate beneficial owner of the Company is Ivan Rizal Sini with a share ownership percentage of 3.24%.





# Struktur Grup

## Group Structure



### Entitas Anak dan Perusahaan Asosiasi

Subsidiaries and Associated Companies

| Nama<br>Name                          | Kepemilikan Saham oleh Perseroan<br>Shares Ownership by the Company | Bidang Usaha<br>Type of Operations   | Status Operasi<br>Operational Status                                | Total Aset per 31-Des- 2023<br>(Rp juta )<br>Total Assets as of Dec 31, 2023<br>(IDR Million) | Lokasi<br>Location  |
|---------------------------------------|---|--|---|---|---|
| Entitas Anak   Subsidiaries           |   |  |   |   |   |
| PT Bunda Global Pharma (BGP)          | 65,00%  | Distributor Obat dan Alat Kesehatan<br>Distributor of Drugs and Medical Equipment  |   | 55.469.975.055  | Depok   |
| PT Emergency Response Indonesia (ERI) | 60,00%  | Penyediaan jasa ambulans<br>Provision of ambulance services  | Beroperasi<br>Operational   | 8.332.984.206   |   |
| PT BMHS Diklat Indonesia (BDI)        | 90,00%  | Pendidikan Kesehatan Swasta<br>Private Health Education  |   | 1.348.640.227   |   |
| PT Morula Indonesia (MI)              | 63,00%  | Konsultan Manajemen Layanan Teknologi Reproduksi Berbantu<br>Consultant for Assisted Reproductive Technology Services Management |   | 660.151.150.173   |   |
| PT Visiscan Indonesia (VI)            | 90,00%  | Konsultan Manajemen Layanan USG<br>Management Consultant of USG Service  | Tidak Beroperasi Secara Komersial<br>Not Operating Commercially     | 4.510.136.962   | Jl. Teuku Cik Ditiro No. 12, Gondangdia, Menteng, DKI Jakarta |
| PT Sasana Mitra Bunda (SMB)           | 65,00%  | Konsultan Manajemen Layanan Klinik Fisioterapi<br>Management Consultant of Physiotherapy Clinic Service                          |   | 3.326.046.843   |   |
| PT Bunda Medika Wisesa (BMW)          | 90,00%  | Hotel, Medical Tourism dan Konsultasi Manajemen<br>Hotel, Medical Tourism and Management Consulting                              |   | 21.555.926.037  |   |
| PT Prima Dental Medika (PDM)          | 86,67%  | Konsultan Manajemen Layanan Klinik Gigi<br>Management Consultant of Dental Clinic Service  | Beroperasi<br>Operational   | 2.114.985.664   |   |
| PT Bunda Minang Citra (BMC)           | 40,00%  |  |   | 177.801.327.005   | Padang  |
| PT Citra Ananda (CA)                  | 40,00%  |  |   | 65.289.519.11   | Tangerang Selatan   |
| PT Bunda Medika Dewata (BMD)          | 99,00%  | Aktivitas Rumah Sakit Swasta<br>Private Hospital Activities  |   | 52.204.729.044  | Jakarta Pusat   |
| PT Pintu Ilmu                         | 99,00%  |  | 68.444.145.776  | Palembang   |   |
| PT Bunda Medika Bekasi                | 99,00%  |  | Belum Beroperasi Secara Komersial<br>Not Yet Operating Commercially | 2.514.700.148   | Bekasi  |
| PT Diagnos Laboratorium Utama Tbk     | 41,20%  | Aktivitas Pelayanan Penunjang Kesehatan<br>Healthcare Support Service Activities   | Beroperasi<br>Operational   | 271.475.135.985   | Jakarta   |



| Nama<br>Name  | Kepemilikan Saham oleh Perseroan<br>Shares Ownership by the Company | Bidang Usaha<br>Type of Operations  | Status Operasi<br>Operational Status                                   | Total Aset per 31-Des- 2023<br>(Rp juta )<br>Total Assets as of Dec 31, 2023<br>(IDR Million) | Lokasi<br>Location |
|---|---|---|--|---|--------------------|
| PT Bunda Graha Properti   | 99,00%  | Properti<br>Property  | Belum Beroperasi<br>Secara Komersial<br>Not Yet Operating Commercially | 263.336.793.540   | Jakarta            |
| PT Jolin Sapta Medika   | 99,00%  | Aktivitas Rumah Sakit Swasta<br>Private Hospital Activities                                 | 2007   | 42.151.586.613  | Bekasi             |
| Entitas Anak Tidak Langsung (Melalui MI)   Indirect Subsidiaries (Via MI) |   |   |  |   |                    |
| PT Morula IVF Bandung (MIB)   | 32,13%  |   |  | 9.318.747.295   | Bandung            |
| PT Morula IVF Makassar (MIMK)   | 37,80%  |   | Beroperasi<br>Operational  | 26.491.415.675  | Makassar           |
| PT Morula IVF Margonda (MIMG)   | 37,80%  |   |  | 13.868.825.004  | Depok              |
| PT Morula IVF Padang (MIPD)   | 62,37%  |   |  | 5.107.696.902   | Padang             |
| PT Morula IVF Pekanbaru (MIPB)  | 62,37%  | Aktivitas Konsultan Manajemen<br>Management Consulting Activities                           |  | Belum Beroperasi<br>Secara Komersial<br>Not Yet Operating Commercially                        | 4.000.000.000      |
| PT Morula IVF Pontianak (MIPA)  | 37,80%  |   |  | 7.774.772.055   | Pontianak          |
| PT Morula IVF Surabaya (MIS)  | 62,99%  |   |  | 53.426.173.635  | Surabaya           |
| PT Morula IVF Yogyakarta (MIY)  | 44,10%  |   | Beroperasi<br>Operational  | 25.389.183.454  | Yogyakarta         |
| PT Empi Pharma Sejahtera (EPS)  | 61,74%  | Perdagangan Besar Obat,<br>Farmasi untuk Manusia<br>Wholesale Medicine, Pharmacy for Humans |  | 1.112.896.324   | Jakarta Pusat      |
| PT Medika Sejahtera Bersama   | 62,99%  | Aktivitas Rumah Sakit Swasta<br>Private Hospital Activities                                 |  | 83.275.077.190  | Surabaya           |
| PT Morula Bunda Dewata  | 90,00%  | Aktivitas Rumah Sakit Swasta<br>Private Hospital Activities                                 | Belum Beroperasi<br>Secara Komersial<br>Not Yet Operating Commercially | 97.038.596.166  | Bali               |

## Kronologi Pencatatan Saham

### Chronology of Share Listing

Perseroan melaksanakan penawaran umum perdana pada tanggal 6 Juli 2021 dengan nilai nominal saham Rp20 dan harga penawaran Rp340.

The company carried out an initial public offering on July 6, 2021 with a nominal share value of Rp20 and an offering price of Rp340.

| Jenis Pencatatan   Type of Recording  | Saham   Shares |
|---|----------------|
| Saham Perdana @ Rp340   Initial shares @ Rp340  | 682.000.000    |
| Pencatatan saham pendiri ( <i>company listing</i> )<br>Listing of founder shares ( <i>company listing</i> ) | 7.500.000.000  |
| Konversi obligasi   Conservation bonds  | 421.416.176    |
| Jumlah Saham   Total Shares   | 8.603.416.176  |

## Kronologi Pencatatan Efek Lainnya

### Chronology of Other Securities Listing

Sampai dengan 31 Desember 2023 Perseroan tidak menerbitkan efek lainnya sehingga laporan ini tidak mengungkapkan tentang kronologi pencatatan efek lainnya.

Until December 31, 2023, the Company has not issued other securities so this report does not include a chronology of other securities listing.

## Kantor Akuntan Publik (KAP)

### Public Accounting Firm

Perseroan menunjuk Kantor Akuntan Publik (KAP) Tanubrata Sutanto Fahmi Bambang & Rekan, member of BDO International Limited untuk melakukan jasa audit independen terhadap laporan keuangan tahunan Perseroan tahun buku 2023.

The Company appointed Tanubrata Sutanto Fahmi Bambang & Rekan Public Accounting Firm, a member of BDO International Limited, to perform an independent audit on the Company's annual financial statements for the financial year ended 2023.

|   |   |
|---|---|
| <b>Nama Kantor Akuntan Publik</b><br>Name of Public Accounting Firm | KAP Tanubrata Sutanto Fahmi Bambang & Rekan Member of BDO International Limited<br>KAP Tanubrata Sutanto Fahmi Bambang & Partners Member of BDO International Limited (KAP) |
| <b>Alamat</b><br>Address  | Treasury Tower 11th Floor, Suite H District 8, SCBD Lot 28<br>Jl. Jenderal Sudirman Kav 52-53, Jakarta 12190  |
| <b>Nama Akuntan Publik</b><br>Name of Public Accountant             | Susanto Bong, SE, Ak, CPA, CA   |
| <b>Jasa</b><br>Service  | Audit Laporan Keuangan dan tidak menyediakan jasa non-audit lainnya.<br>Financial Statement Audit and does not provide other non-audit services.                            |
| <b>Periode Penugasan</b><br>Assignment Period                       | 2023  |
| <b>Komisi</b>   Commission  | Rp3,5 miliar   Rp3.5 billion  |

## Lembaga Profesi Penunjang Pasar Modal

Capital Market Supporting Professional Institutions

|  |   |   |
|--|---|---|
| <b>Biro Administrasi Efek</b><br>Securities Administration<br>Bureau<br><br>PT Datindo Entrycom<br>Jl. Hayam Wuruk No. 28<br>Jakarta 10120 | <b>Penjamin Pelaksana Emisi Efek</b><br>Managing Underwriter<br><br>PT Ciptadana Sekuritas Asia<br>Plaza Asia Office Park Unit 2<br>Jl. Jend. Sudirman Kav. 59<br>Jakarta 12190 | <b>Konsultan Hukum</b><br>Law Consultant<br><br>Makes & Partners Law Firm<br>Menara Batavia<br>Jl. K.H. Mas Mansyur Kav. 126<br>Jakarta 10220 |
|--|---|---|





# Analisis dan Pembahasan Manajemen

Management Discussion and Analysis





Ekosistem layanan kesehatan Perseroan tumbuh berkelanjutan di tahun 2023. Perseroan secara konsisten memperkuat fondasi bisnis utama (*Strengthening Our Core*), dengan mengimplementasikan strategi memperkuat pusat keunggulan (*Strengthening Our Center of Excellences*) dan memastikan proses kualitas standar (*Ensuring Standardised Quality Process*). Adapun di tahun 2023, Komite Akreditasi Rumah Sakit kembali melaksanakan akreditasi pada tujuh rumah sakit Perseroan dengan hasil "Paripurna". Selain itu, Perseroan juga melanjutkan transformasi digital dengan menghadirkan *platform digital* OneBunda, laman situs terintegrasi yang memudahkan publik untuk mengakses seluruh layanan kesehatan Perseroan. Kami meyakini, layanan kesehatan yang nyaman dan mudah diakses, akan meningkatkan pertumbuhan dan memperluas jangkauan ekosistem Perseroan.

The Company's health service ecosystem grew sustainably in 2023. The Company strengthened its main business foundation (*Strengthening Our Core*), by instigating strategies to strengthen its centers of excellence (*Strengthening Our Center of Excellences*), and ensuring standard quality processes (*Ensuring Standardized Quality Process*). In 2023, the Hospital Accreditation Committee conducted accreditation at seven of the Company's hospitals with "Plenary" results. The Company also continued its digital transformation through the OneBunda digital platform, an integrated website that makes it easier for the public to access all of the Company's health services. We believe that convenient and easily accessible health services will increase growth and expand the reach of the Company's ecosystem.





## Tinjauan Perekonomian

### Economic Overview

Indonesia mampu mempertahankan pertumbuhan ekonomi yang positif pada tahun 2023. Badan Pusat Statistik mencatat pertumbuhan ekonomi Indonesia terakumulasi sebesar 5,05% YoY, cenderung melambat apabila dibandingkan dengan tahun 2022, yang sebesar 5,31% YoY. Meskipun demikian, pertumbuhan ekonomi Indonesia tercatat relatif stabil di tengah perlambatan ekonomi global. Adapun dalam World Economic Outlook (WEO) Oktober 2023, International Monetary Fund (IMF) memproyeksikan pertumbuhan ekonomi Indonesia sebesar 5%, masuk ke jajaran 20 negara dengan pertumbuhan signifikan.

Indonesia maintained a positive economic growth in 2023, with The Central Statistics Agency reporting that Indonesia's economic growth was 5.05% YoY, a slow down compared to 5.31% YoY in 2022. However, Indonesia's economic growth was relatively stable compared to the global economic slowdown, with the International Monetary Fund (IMF) in its World Economic Outlook (WEO) for October 2023 projecting that Indonesia's economic growth would grow significantly to reach 5%, among the top 20 ranked countries.

## Tinjauan Sektor Kesehatan

### Health Sector Overview

Pemerintah menerbitkan UU No. 17 Tahun 2023 tentang Kesehatan, yang sekaligus menjadi payung hukum transformasi sistem kesehatan Indonesia. Transformasi sistem kesehatan memiliki visi untuk mewujudkan masyarakat yang sehat, produktif, mandiri, dan berkeadilan. Adapun dalam penerapannya difokuskan pada transformasi layanan primer, layanan rujukan, sistem ketahanan kesehatan, sistem pembiayaan kesehatan, SDM kesehatan, dan teknologi kesehatan; dengan menjalin sinergi yang melibatkan profesi kesehatan, rumah sakit swasta, dan masyarakat.

Government Law No. 17 of 2023 concerning Health also served as the legal umbrella for the transformation of the Indonesian health system, which contains a vision to create a healthy, productive, independent and just society. Its focus is on transforming primary services, referral services, health resilience systems, health financing systems, health human resources, and health technology; by establishing synergies involving health professions, private hospitals and the community.

Industri pelayanan kesehatan terus mengalami pertumbuhan, baik dari segi jumlah rumah sakit, fasilitas penunjang, jenis pelayanan kesehatan, maupun aktivitas penunjang kesehatan lainnya. Keberadaan rumah sakit merupakan faktor yang sangat penting dalam memberikan pelayanan bagi kesehatan masyarakat. Ken Research mengungkapkan tingginya pertumbuhan populasi menyebabkan peningkatan permintaan layanan

The health service industry continues to grow in terms of the number of hospitals, supporting facilities, types of health services, and other health support activities. Hospitals exist to provide important services for public health. Ken Research stated that high population growth will cause an increase in demand for health services. Over recent years, the health services industry in Indonesia has rapidly developed, influenced by the

kesehatan. Dalam beberapa tahun terakhir, industri layanan kesehatan di Indonesia telah berkembang pesat, yang dipengaruhi oleh penggunaan layanan kesehatan dari program JKN, peningkatan fasilitas layanan, dan penggunaan teknologi terkini.

Pandemi Covid-19 memberikan perubahan perilaku masyarakat akan gaya hidup sehat. Perubahan tersebut terlihat dari peningkatan permintaan atas produk-produk suplemen, produk herbal, dan produk *healthcare*. Selain itu, terjadi pergeseran gaya hidup masyarakat menuju tren digital, di mana masyarakat menginginkan pelayanan kesehatan yang praktis, cepat, nyaman, dan aman. Perubahan perilaku yang menempatkan kesehatan sebagai prioritas ini akan menjadi dasar pertumbuhan industri kesehatan yang lebih optimal.

Perseroan menangkap kebutuhan masyarakat dengan menghadirkan *healthcare lifestyle* dalam layanannya. Perseroan menawarkan layanan perawatan kesehatan dan peningkatan kualitas hidup, yang didukung oleh dokter spesialis, subspecialis, dan teknologi modern. Layanan tersebut meliputi berbagai bidang, mulai dari estetika (kecantikan), organ reproduksi, kehamilan, kelahiran, pediatrik (anak), neurologi (sistem saraf), ortopedi sampai geriatri (lanjut usia). Perseroan juga terus memperkuat layanan kesehatan ibu dan anak yang menjadi keunggulan CoE dari Perseroan.

Pada sisi layanan kesehatan digital, Perseroan mengakomodir kebutuhan masyarakat dengan menyediakan layanan telemedis, telekonsultasi, dan janji temu melalui laman situs OneBunda. Selain itu, Perseroan juga melakukan kemitraan dengan Klinik Pintar dan Klinik Fertilitas Indonesia untuk menghadirkan aplikasi Bunda Pintar, yang dapat diakses dengan mudah di seluruh wilayah Indonesia.

use of National Health Insurance (JKN) program, improvements in service facilities, and the use of the latest technology.

The Covid-19 pandemic changed people's behavior towards a healthy lifestyle, which was evidenced by an increase in demand for supplement products, herbal products and healthcare products. Also, there was a shift in people's lifestyles towards digital trends, where people want health services that are practical, fast, comfortable and safe. This change in behavior that places health as a priority will become the basis for more optimal growth in the health industry.

The Company captured the people's needs by offering a healthcare lifestyle in its services. The Company offers health care services and quality of life improvements, supported by specialist doctors, subspecialists and modern technology. The services offered cover aesthetics (beauty), reproductive organs, pregnancy, birth, pediatrics (children), neurology (nervous system), orthopedics to geriatrics (elderly). The Company also continues to strengthen its women and children health services, which are the advantages of its Center of Excellence (CoE).

For the digital health services, the Company accommodates community needs by providing telemedicine services, teleconsultations and appointments via the OneBunda website. In addition, the Company also has a partnership with Klinik Pintar and Klinik Fertilitas Indonesia through the Bunda Pintar application, which can be accessed easily throughout Indonesia.



## Tinjauan Operasi Per Segmen Usaha

### Operations Overview Per Business Segment

Ekosistem pelayanan kesehatan PT Bundamedik Tbk menjangkau setiap tahap kehidupan masyarakat, dimulai dari perencanaan kehamilan, masa kehamilan dan kelahiran, masa balita, tumbuh kembang anak, dewasa, sampai perawatan usia lanjut. Secara preventif, Perseroan menyediakan layanan *healthcare lifestyle*, *medical checkup*, dan konsultasi dokter; sedangkan secara kuratif melalui unit layanan yang dimiliki, dan obat-obatan melalui BGP. Perseroan juga mengintegrasikan pelayanan kesehatan dengan teknologi modern, klinik, klinik gigi, laboratorium, pelatihan tenaga medis dan tenaga kesehatan, evakuasi medis, *medical tourism*, hotel, *homecare*, sampai sektor properti.

Pada tahun 2023, Perseroan memfokuskan pertumbuhan ekosistem pelayanan kesehatannya pada lima area fokus utama, yakni:

PT Bundamedik Tbk's healthcare service ecosystem reaches all stages of people's lives, starting from pregnancy planning, pregnancy and birth, toddlerhood, child growth and development, adulthood, to elderly care. Preventively, the Company provides healthcare lifestyle services, medical checkups and doctor consultations; while curatively through its service units, and medicines through BGP. The Company also integrates its health services using modern technology, clinics, dental clinics, laboratories, training for medical personnel and health workers, medical evacuations, medical tourism, hotels, homecare, and the property sector.

In 2023, the Company focused on the growth of its health service ecosystem on five main areas, namely:

| No. | Area Fokus Utama 2023<br>Key Focus Areas in 2023   |
|-----|--|
| 1.  | <p><b>Meningkatkan kinerja rumah sakit yang diakuisisi.</b><br/>Perseroan melaksanakan optimalisasi keuangan, sinkronisasi keunggulan operasional, dan teknologi informasi di RSIA Az Zahra Palembang, RSU Citra Harapan, dan RSIA Bunda Denpasar; serta merenovasi RSIA Pusura Tegalsari.</p> <p><b>Improving acquired hospitals performance.</b><br/>The Company carried out financial optimization, synchronization of operational excellence, and information technology at RSIA Az Zahra Palembang, RSU Citra Harapan, and RSIA Bunda Denpasar; and renovating RSIA Pusura Tegalsari.</p>   |
| 2.  | <p><b>Melanjutkan inisiatif efisiensi biaya untuk mempertahankan margin.</b><br/>Efisiensi biaya meliputi biaya peralatan, peningkatan pemanfaatan aset, dan melakukan analisis berkelanjutan GPM per spesialisasi.</p> <p><b>Continuing cost efficiency initiatives to maintain margins.</b><br/>Cost efficiencies included equipment costs, increased asset utilization and continuous analysis of GPM per specialty.</p>  |
| 3.  | <p><b>Mengoptimalkan produktivitas dan kinerja jaringan KFI (klinik satelit untuk Morula) dan outlet laboratorium Diagnos.</b></p> <p><b>Optimizing the productivity and performance of the KFI network (satellite clinics for Morula) and Diagnos laboratory outlets.</b></p>   |
| 4.  | <p><b>Meningkatkan keunggulan kompetitif melalui layanan, tindakan medis, dan teknologi yang lebih baik.</b><br/>Perseroan melaksanakan perekrutan kemitraan dokter, <i>branding</i> RS Bunda Menteng sebagai rumah sakit perawatan terpadu keluarga, meningkatkan ketersediaan peralatan medis, serta meluncurkan OneBunda.</p> <p><b>Increasing competitive advantage through better services, medical procedures and technology.</b><br/>The Company recruited through doctor partnerships, branding Bunda Menteng Hospital an integrated family care hospital, increasing the availability of medical equipment, and launching OneBunda.</p> |
| 5.  | <p><b>Selektif menangkap peluang pertumbuhan melalui merger dan akuisisi (M&amp;A).</b><br/><b>Selectively capturing growth opportunities through mergers and acquisitions (M&amp;A).</b></p>  |

Perseroan menyediakan delapan titik akses utama layanan kesehatan, yang meliputi:

#### Layanan Ibu dan Anak

Salah satu keunggulan Perseroan yang memperoleh pengakuan dan kepercayaan masyarakat adalah layanan kesehatan ibu dan anak. Layanan ini merupakan titik masuk pasien yang utama, berupa layanan obstetri dan ginekologi (OBGYN), yang terdiri dari fetomaternal, klinik fertilitas, ginekologi onkologi, dan uroginekologi, serta layanan anak pediatrik. Layanan ini sekaligus mewakili segmen terbesar pendapatan Perseroan.

The Company provides eight main access points for health services, namely:

#### Women and Children Services

One of the Company's advantages that has gained public recognition and trust is its women and children health services. This service is the main patient entry point for obstetrics and gynecology (OBGYN) services, and consists of fetomaternal, fertility clinics, gynecology oncology and urogynecology, as well as pediatric services. This service accounts for the largest segment of the Company's revenue.



### **Layanan Gawat Darurat**

Layanan Gawat Darurat diperuntukkan bagi pasien yang membutuhkan penanganan gawat darurat, yakni keadaan klinis yang membutuhkan tindakan medis segera, baik karena penyakit, kecelakaan, kecelakaan kerja, keracunan, atau penyebab lainnya. Instalasi layanan gawat darurat dilengkapi dengan peralatan resusitasi saluran napas, peralatan resusitasi henti jantung, peralatan *electrocardiography* (ECG), dan peralatan monitor pasien. Selain itu layanan ini juga ditunjang dengan layanan ambulans untuk menstabilkan pasien selama periode ambulatori.

### **Layanan Rawat Jalan**

Pasien dapat mengakses layanan kesehatan yang profesional dan komprehensif melalui layanan rawat jalan, yang meliputi konsultasi medis, asuhan keperawatan dan tindakan rawat jalan yang dilakukan oleh dokter spesialis, perawat, serta tenaga medis berpengalaman. Selain itu, Pasien dapat mengakses layanan laboratorium, radiologi, fisioterapi, dan berbagai layanan lainnya untuk menunjang proses pemulihannya.

### **Layanan Rawat Inap**

Pasien rawat jalan, pasien kecelakaan, dan gawat darurat yang membutuhkan perawatan lebih lanjut akan disarankan menjalani layanan rawat inap. Layanan rawat inap memberikan perawatan dan pelayanan medis yang holistik dan intensif untuk proses penyembuhan pasien. Adapun pendapatan rawat inap ditentukan oleh lama perawatan, jenis kamar rawat yang dipilih, kompleksitas perawatan medis, serta kelompok pembayar pasien.

### **Layanan *Center of Excellence***

Perseroan menyediakan layanan terpadu dengan dokter spesialis, subspecialis, tenaga medis kompeten dan berkualifikasi, serta didukung oleh fasilitas dan teknologi medis terkini dan modern. Adapun layanan *center of excellence* yang dimiliki Perseroan meliputi Women's Health

### **Emergency Services**

Emergency Services are for patients requiring emergency treatment due to clinical conditions that require immediate medical action, whether due to illness, accident, work accident, poisoning, or other causes. The emergency service installation is equipped with airway resuscitation equipment, cardiac arrest resuscitation equipment, electrocardiography (ECG) equipment and patient monitoring equipment. This service is also supported by ambulance services to stabilize patients during the ambulatory period.

### **Outpatient Services**

Patients can access professional and comprehensive health services through outpatient services that covers medical consultations, nursing care and outpatient procedures carried out by specialist doctors, nurses and experienced medical personnel. Patients also have access to laboratory services, radiology, physiotherapy and other services to support their recovery process.

### **Inpatient Services**

Outpatients, accident and emergency patients who require further treatment can be advised to undergo inpatient services that provide holistic and intensive medical care and services for the patient's healing process. Inpatient income is determined by the length of treatment, the type of treatment room chosen, the complexity of medical care, and the patient's payer group.

### **Center of Excellence Services**

The Company provides integrated services with specialist doctors, subspecialists, competent and qualified medical personnel, supported by the latest and modern medical facilities and technology. The Company's center of excellence services include the Women's Health Center, Pediatric Center,

Center, Pediatric Center, Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center dan Bunda Orthopedic Nurturing Experience (BONE).

#### **Layanan Teknologi Reproduksi Berbantu**

Melalui Morula Indonesia (MI), Perseroan menyediakan layanan bayi tabung yang merupakan bagian dari obstetrik. Berbagai layanan fertilitas yang disediakan meliputi *in-vitro fertilization*, *egg banking*, *insemination*, PGT-A, MESA, PESA, TESA, dan TESE. Tingkat keberhasilan layanan bayi tabung di Morula terus meningkat dan mampu bersaing dengan tingkat keberhasilan layanan sejenis di luar Indonesia.

#### **Layanan Laboratorium Klinik**

Layanan ini merupakan bagian dari layanan penunjang kesehatan, yang dijalankan melalui PT Diagnos Laboratorium Utama Tbk (DGNS). Produk dan layanan yang diberikan meliputi laboratorium klinik, laboratorium genomik, layanan *homecare*, dan pemeriksaan SARS-COV-2. Laboratorium DGNS memiliki kemampuan analisis semua aspek sehingga menghasilkan hasil yang tepat dan akurat (*complete and modern automated analyzers*), dengan didukung oleh teknologi lengkap dan modern.

#### **Layanan Rujukan**

Melalui layanan rujukan, Perseroan menerima pasien yang membutuhkan perawatan lebih intensif, yang dirujuk oleh rumah sakit lain, dokter, dan unit layanan kesehatan lainnya. Perseroan memiliki program Bunda Agent Relation dalam mengembangkan alur pasien dari rujukan.

Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center and the Bunda Orthopedic Nursing Experience (BONE).

#### **Assisted Reproductive Technology Services**

Through Morula Indonesia (MI), the Company provides IVF as part of its obstetrics services. The fertility services provided include *in-vitro fertilization*, *egg banking*, *insemination*, PGT-A, MESA, PESA, TESA, and TESE. The success rate of IVF services in Morula continues to increase and it can now compete with the success rate of similar services outside Indonesia.

#### **Clinical Laboratory Services**

This service is part of the health support services run through PT Diagnos Laboratorium Utama Tbk (DGNS). The products and services provided include clinical laboratories, genomic laboratories, *homecare* services, and SARS-COV-2 testing. Supported by complete and modern technology and complete and modern automated analyzers, the DGNS laboratories analyze all aspects to produce precise and accurate results.

#### **Referral Services**

Through referral services, the Company accepts patients referred to it by other hospitals, doctors and other health service units for more intensive treatment. The Company operates a Bunda Agent Relations program to boost patient flow from referrals.



### Kinerja Operasional per Segmen Usaha

Operational Performance per Business Segment

| Segmen Usaha<br>Business Segment                           | Satuan<br>Unit     | Tahun<br>Year |         | Peningkatan<br>(Penurunan)<br>Increase (Decrease) |      |
|--|--------------------|---------------|---------|---|------|
|  |                    | 2023          | 2022    | Nilai<br>Value                                    | %    |
| Rawat Jalan<br>Outpatients                                 | Pasien<br>Patients | 570.828       | 501.052 | 64.511  | 13%  |
| Rawat Inap<br>Inpatients                                   | Pasien<br>Patients | 42.500        | 34.346  | 8.154   | 24%  |
| Jumlah Hari Rawat Inap*<br>Number of Hospitalization Days* | Hari<br>Days       | 103.357       | 123.806 | (20.449)  | -17% |
| Kapasitas Tempat Tidur<br>Bed Capacity                     | Unit               | 631           | 631     | 0   | 0%   |
| Morula<br>Morula IVF                                       | Siklus<br>Cycles   | 5.078         | 5.715   | (637)   | -12% |
| Tes Laboratorium<br>Laboratory Tests                       | Tes<br>Tests       | 685.701       | 888.033 | (202.332)   | -23% |

\*Terjadi pergerakan angka di 2022 pada jumlah hari rawat inap karena ada perubahan sistem pencatatan.

\*Jumlah pasien rawat jalan rumah sakit dan klinik (BIC).

\*There is movement in the number of inpatient days in 2022 due to changes in the recording system.

\*Number of hospital and clinic outpatients (BIC).

Perseroan mencatat pertumbuhan kinerja operasional, antara lain jumlah pasien rawat inap dan rawat jalan tumbuh sebesar 24% dan 13%, dari 34.346 pasien rawat inap dan 501.052 pasien rawat jalan di tahun 2022 menjadi 42.500 pasien rawat inap dan 570.828 pasien rawat jalan di tahun 2023. Jumlah hari rawat inap mengalami penurunan dari 123.806 hari di tahun 2022, menjadi 103.357 hari di tahun 2023.

Layanan bayi tabung IVF Cycles (Morula) mengalami penurunan sebesar 12% dengan jumlah tes sebanyak 5.078 cycles. Sementara tes laboratorium yang dilakukan Diagnos menunjukkan pertumbuhan signifikan sebesar 44% untuk tes genom, dan jumlah tes laboratorium non-Covid-19 mengalami penurunan sebesar 4%.

The Company saw growth in its operational performance, including the number of inpatients and outpatients growing by 24% and 13%, from 34,346 inpatients and 501,052 outpatients in 2022 to 42,500 inpatients and 570,828 outpatients in 2023. The number of inpatient days decreased from 108,669 days in 2022, to 103,357 days in 2023.

IVF Cycles IVF services decreased by 12% to 5,078 tests. Laboratory tests carried out by Diagnos showed significant growth of 44% for genome tests, and the number of non-Covid-19 laboratory tests decreased by 4%.

### Profitabilitas per Segmen Usaha

Profitability per Business Segment

| Segmen Usaha<br>Business Segment       | Pendapatan<br>(Rp miliar)<br>Revenue<br>(Rp billion) |                 | Peningkatan<br>(Penurunan)<br>Increase<br>(Decrease) | Laba Komprehensif<br>Tahun Berjalan<br>(Rp miliar)<br>Comprehensive Profit for<br>the Year (Rp billion) |               | Peningkatan<br>(Penurunan)<br>Increase<br>(Decrease) |
|--|--|-----------------|--|---|---------------|--|
|  | 2023   | 2022            | %  | 2023  | 2022          | %  |
| Pelayanan Kesehatan<br>Health Services | 1.599,43   | 1.718,91        | (6,95)   | 27,61   | 224,40        | (87,70)  |
| Lainnya   Others                       | 170,96   | 192,58          | (11,23)  | (6,54)  | 0,17          | (3947,06)  |
| Eliminasi   Elimination                | (282,19)   | (252,80)        | (11,63)  | (3,76)  | (101,45)      | 96,29  |
| <b>Total</b>                           | <b>1.488,20</b>                                      | <b>1.658,69</b> | <b>(10,28)</b>                                       | <b>17,31</b>  | <b>123,12</b> | <b>(85,94)</b>                                       |

Segmen pelayanan kesehatan mencatatkan pendapatan sebesar Rp1.599,43 miliar, mengalami penurunan apabila dibandingkan dengan tahun 2022 yang sebesar Rp1.718,91 miliar. Sementara laba komprehensif tahun berjalan 2023 sebesar Rp17,31 miliar, mengalami penurunan apabila dibandingkan dengan tahun 2022 yang sebesar Rp123,12 miliar.

The health services segment recorded revenue of Rp1,599.43 billion, a decrease compared to Rp1,718.91 billion in 2022. Comprehensive profit in 2023 was RpRp17.31 billion, a decrease compared to Rp123.12 billion in 2022.

## Kinerja Keuangan

### Financial Performance

Tahun 2023 merupakan tahun normalisasi kinerja keuangan sektor kesehatan pasca pandemi Covid-19. Perseroan memiliki area fokus utama untuk meningkatkan kinerja rumah sakit yang diakuisisi dan melakukan inisiatif-inisiatif untuk meningkatkan margin. Perseroan melaksanakan optimalisasi keuangan, sinkronisasi keunggulan operasional, dan teknologi informasi, peningkatan pemanfaatan aset dan melakukan analisis berkelanjutan GPM per spesialisasi di RSIA Az Zahra Palembang, RSUD Citra Harapan, dan RSIA Bunda Denpasar. Sedangkan RSIA Pusura Tegalsari masih dalam tahap renovasi.

The 2023 was a year of normalization for the health sector's financial performance after the Covid-19 pandemic. The Company's main focus area was to improve the performance of acquired hospitals and implement cost efficiencies to maintain margins. The Company carried out financial optimization, synchronized operational excellence and information technology, increased asset utilization and carried out continuous analysis of GPM per specialty at RSIA Az Zahra Palembang, RSUD Citra Harapan and RSIA Bunda Denpasar. Meanwhile, RSIA Pusura Tegalsari is still under renovation.

Pada semester I Tahun 2023, pendapatan Perseroan masih dipengaruhi pendapatan penanganan Covid-19, walaupun tidak signifikan tahun sebelumnya. Tolok ukur kinerja pada sektor

The benchmark for the health sector's performance was Covid-19 revenue growth. During the first semester of 2023, the Company's revenue was still influenced by Covid-19 handling, although





kesehatan adalah pertumbuhan pendapatan non-Covid-19, yang mana Perseroan berhasil menjaga ketahanan finansial dengan mencatat pendapatan sebesar Rp1.488,20 miliar dari pelayanan kesehatan non-Covid-19 atau meningkat sebesar 10% dibandingkan tahun 2022.

**Aset**

Perseroan mencatat peningkatan jumlah aset sebesar 4,92% menjadi Rp3.083,16 miliar pada periode pelaporan, apabila dibandingkan dengan periode sebelumnya yang sebesar Rp2.938,61 miliar. Jumlah aset lancar menurun menjadi Rp869,05 miliar, turun 2,12% dari tahun 2022 yang sebesar Rp894,50 miliar. Sementara aset tidak lancar tercatat sebesar Rp2.214,12 miliar, meningkat 7,96% dari tahun 2022, yang sebesar Rp2.044,11 miliar. Adapun peningkatan ini terutama disebabkan oleh kenaikan aset tetap untuk bangunan dan peralatan medis dimana Perseroan melakukan renovasi di beberapa rumah sakit, peremajaan alat medis dan penambahan alat medis untuk *Center of Excellence* yang baru, antara lain Women’s Health Center, Pediatric Center, Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center dan Bunda Orthopedic Nurturing Experience (BONE).

not as significantly as in the previous year. The performance benchmark in the health sector is the growth of non-Covid-19 revenue, in which the Company managed to maintain financial resilience by recording revenue of Rp1,488.20 billion from non-Covid-19 health services or an increase of 10% compared to 2022.

**Assets**

The Company total assets increased by 4.92% to reach Rp3,083.16 billion in the reporting period, compared to Rp2,938.61 billion the previous period. Total current assets decreased by 2.12% to reach Rp869.05 billion, compared to Rp894.50 billion in 2022 which amounted to. Non-current assets stood at Rp2,214.12 billion, an increase of 7.96% compared to Rp2,044.11 billion in 2022. This increase was mainly due to increase in fixed assets for buildings and medical equipment where the Company renovated several medical centers, rejuvenated medical equipment and added medical equipment for the new Center of Excellence, including Women’s Health Center, Pediatric Center, Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center and Bunda Orthopedic Nurturing Experience (BONE).

**Jumlah Aset**

Total Assets

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Keterangan<br>Description              | Tahun<br>Year            |                          | Peningkatan<br>(Penurunan)<br>Increase (Decrease) |             |
|--|--------------------------|--------------------------|---|-------------|
|  | 2023                     | 2022                     | Nilai   Value                                     | %           |
| Aset Lancar   Current Assets           | 869.046.161.672          | 887.830.081.235          | (18.783.919.563)                                  | -2,12       |
| Aset Tidak Lancar   Non-Current Assets | 2.214.115.872.776        | 2.050.780.067.755        | 163.335.805.021                                   | 7,96        |
| <b>Jumlah Aset   Total Assets</b>      | <b>3.083.162.034.448</b> | <b>2.938.610.148.990</b> | <b>144.551.885.458</b>                            | <b>4,92</b> |

### Liabilitas

Jumlah liabilitas jangka pendek tercatat sebesar Rp569,63 miliar, turun 11,53% dari periode tahun sebelumnya yang sebesar sejumlah Rp643,86 miliar.

Sementara liabilitas jangka panjang tercatat naik sebesar 46,65% menjadi Rp713,49 miliar, apabila dibandingkan dengan tahun sebelumnya yang sebesar Rp486,52 miliar. Peningkatan Liabilitas Perseroan terutama disebabkan oleh peningkatan pinjaman bank untuk mendukung penambahan aset tetap berupa bangunan dan alat medis untuk meningkatkan pasien *journey* dan kualitas pelayanan jasa kesehatan dan *Center of Excellence* baru yang menjadi dasar untuk mencapai target tahun ditahun 2024.

Perseroan mencatat peningkatan jumlah liabilitas sebesar 13,51% menjadi Rp1.283,13 miliar pada periode pelaporan, apabila dibandingkan periode tahun sebelumnya yang sebesar Rp1.130,38 miliar.

### Liabilities

Total short-term liabilities stood at Rp569.63 billion, a decrease of 11.53% from Rp643.86 billion the previous year.

Long-term liabilities increased by 46.65% to reach Rp713.49 billion, compared to Rp486.52 billion the previous year. This was mainly due to The increase in the Company's liabilities was mainly due to an increase in bank loans to support the addition of fixed assets in the form of buildings and medical equipment to increase the patient journey and quality of health services and the new Center of Excellence which is the basis for achieving the target year in 2024.

The Company's total liabilities increased by 13.51% to reach Rp1,283.13 billion in the reporting period, compared to the previous year's Rp1,130.38 billion.

### Jumlah Liabilitas

Total Liabilities

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Keterangan<br>Description                         | Tahun<br>Year            |                          | Peningkatan<br>(Penurunan)<br>Increase (Decrease) |              |
|---|--------------------------|--------------------------|---|--------------|
|   | 2023                     | 2022                     | Nilai   Value                                     | %            |
| Liabilitas Jangka Pendek   Current liabilities    | 569.631.547.013          | 643.862.008.271          | (74.230.461.258)                                  | -11,53       |
| Liabilitas Jangka Panjang   Long-Term Liabilities | 713.494.578.983          | 486.515.696.314          | 226.978.882.669                                   | 46,65        |
| <b>Jumlah Liabilitas   Total Liabilities</b>      | <b>1.283.126.125.996</b> | <b>1.130.377.704.585</b> | <b>152.748.421.411</b>                            | <b>13,51</b> |

### Ekuitas

Perseroan mencatatkan penurunan jumlah ekuitas pada periode pelaporan sebesar Rp8,20 miliar atau setara dengan 0,45% menjadi Rp1.800,04 miliar, jika dibandingkan dengan tahun 2022 sejumlah Rp1.808,23 miliar. Selama tahun 2023 Perseroan telah melakukan pembagian deviden sebesar Rp12,9 miliar atau 10% dari total Laba Bersih Perseroan tahun 2022.

### Equity

The Company's total equity in the reporting period decreased by Rp8.20 billion, or 0.45% to reach Rp1,800.04 billion compared to Rp1,808.23 billion in 2022. During 2023, the Company has distributed dividends amounting to Rp12.9 billion or 10% of the Company's total Net Income in 2022.



## Jumlah Ekuitas

Total Equity

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Keterangan<br>Description  | Tahun<br>Year            |                          | Peningkatan (Penurunan)<br>Increase (Decrease) |              |
|--|--------------------------|--------------------------|--|--------------|
|  | 2023                     | 2022                     | Nilai   Value                                  | %            |
| <b>Jumlah ekuitas yang dapat diatribusikan kepada   Total equity attributable to</b> |                          |                          |  |              |
| Pemilik entitas induk<br>Owner of the parent entity                                  | 1.589.813.147.615        | 1.596.150.796.616        | (6.337.649.001)                                | -0,40        |
| Kepentingan non pengendali<br>Non-controlling interests                              | 210.222.760.837          | 212.081.647.789          | (1.858.886.952)                                | -0,88        |
| <b>Jumlah Ekuitas   Total Equity</b>   | <b>1.800.035.908.452</b> | <b>1.808.232.444.405</b> | <b>(8.196.535.953)</b>                         | <b>-0,45</b> |

## Laporan Laba Rugi dan Penghasilan Komprehensif Lain

Dari segi Core Bisnis Rumah Sakit, terjadi peningkatan pendapatan sebesar 10%, tetapi pendapatan anak usaha terjadi penurunan, terutama pada Diagnos. Hal tersebut dikarenakan adanya efisiensi berupa penutupan beberapa outlet yang didirikan pada saat pandemi Covid-19 yang dinilai sudah tidak memberikan kontribusi kepada Perseroan.

Perseroan mencatat beban pokok pendapatan turun 11,38%, sejalan dengan efisiensi yang dilakukan oleh Perseroan. GPM Perseroan meningkat dari 53% di tahun 2022 menjadi 55% di tahun 2023.

Laba tahun berjalan sebesar Rp16,23 miliar, turun 87,41% dari tahun 2022 yang sebesar Rp128,93 miliar. Sementara laba komprehensif lain tercatat sebesar Rp1,09 miliar pada periode pelaporan. Secara keseluruhan, Perseroan mencatatkan penurunan laba komprehensif tahun berjalan sebesar 85,94%, turun dari Rp123,12 miliar di tahun 2022 menjadi Rp17,31 miliar di tahun 2023. Adapun penurunan ini disebabkan oleh peningkatan biaya operasional seiring dengan pembentukan divisi Digital Transformasi Perseroan, yang akan menjadi dasar ke arah digitalisasi (baik dalam proses pelayanan maupun *back-office*), serta adanya

## Statement of Profit and Loss and Other Comprehensive Income

In terms of the Core Hospital Business, there was an increase in revenue of 10%, but the revenue of subsidiaries decreased, especially in Diagnos. This was due to efficiency in the form of closing several outlets established during the Covid-19 pandemic which were considered no longer contributing to the Company.

The Company recorded a decrease in cost of revenue of 11.38%, in line with the efficiency carried out by the Company. The Company's GPM increased from 53% in 2022 to 55% in 2023.

Profit for the year amounted to Rp16.23 billion, down 87.41% from Rp128.93 billion in 2022. Meanwhile, other comprehensive income was recorded at Rp1.09 billion in the reporting period. Overall, the Company recorded a decrease in comprehensive income for the year of 85.94%, down from Rp123.12 billion in 2022 to Rp17.31 billion in 2023. The decrease was due to an increase in operating costs in line with the establishment of the Company's Digital Transformation division, which will be the foundation towards digitalization (both in the service process and back-office), as well as training provided to human resources

pelatihan-pelatihan yang diberikan kepada SDM (Dokter dan tenaga kesehatan) untuk mendukung *center of excellence* yang baru dilakukan di 2023. Lebih lanjut, pada biaya non-operasional, terdapat kenaikan beban bunga pinjaman seiring dengan penambahan aset tetap Perseroan yang sebagian didanai oleh Pinjaman Bank.

Perseroan terus mengembangkan *core business* di bidang kesehatan, terutama pada unit Morula IVF dengan melakukan ekspansi secara nasional. Sementara, unit Diagnos juga semakin tumbuh dengan pengembangan jaringan layanan melalui kemitraan strategis.

(doctors and health workers) to support the new Central of Excellence in 2023. Furthermore, on non-operating expenses, there is an increase in loan interest expense in line with the addition of the company's fixed assets which are partly funded by Bank Loans.

The Company continued to develop its core business nationally in the health sector, especially in the Morula IVF units. At the same time, the Diagnos units also grew with the development of its service network through strategic partnerships.

**Laba (Rugi) dan Penghasilan Komprehensif Lain**

Profit (Loss) and Other Comprehensive Income

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Keterangan   Description  | Tahun<br>Year     |                   | Peningkatan (Penurunan)<br>Increase (Decrease) |        |
|---|-------------------|-------------------|--|--------|
|   | 2023              | 2022              | Nilai   Value                                  | %      |
| Pendapatan Usaha   Operating Revenue  | 1.488.197.483.371 | 1.658.687.911.222 | (170.490.427.851)                              | -10,28 |
| Beban Pokok Pendapatan   Cost of Revenue  | (792.384.606.260) | (894.135.274.139) | 101.750.667.879                                | 11,38  |
| Laba (Rugi) Tahun Berjalan<br>Profit (Loss) for the Year                            | 16.229.428.848    | 128.931.855.662   | (112.702.426.814)                              | -87,41 |
| Penghasilan/(Rugi) Komprehensif Lain<br>Other Comprehensive Income/(Loss).          | 1.081.406.355     | (5.808.339.610)   | 6.889.745.965                                  | 118,62 |
| Laba/(Rugi) Komprehensif Tahun Berjalan<br>Comprehensive Profit/(Loss) for the Year | 17.310.835.203    | 123.123.516.052   | (105.812.680.849)                              | -85,94 |

**Laporan Arus Kas**

Perseroan mencatat kas bersih yang diperoleh dari aktivitas operasi pada akhir periode pelaporan sebesar Rp51,44 miliar, yang utamanya berasal dari penerimaan pembayaran pelanggan sebesar Rp1.284,42 miliar. Sedangkan arus kas yang digunakan untuk aktivitas operasi terutama digunakan untuk pembayaran kepada pemasok dan beban usaha, yakni sebesar Rp777,55 miliar.

**Statement of Cash Flow**

The Company recorded net cash from operating activities for the reporting period of Rp51.44 billion, mainly from customer payments amounting to Rp1,284.42 billion. The cash flow used for operating activities was mainly for payments amounting to Rp777.55 billion to suppliers and operating expenses.



Jumlah arus kas bersih Perseroan yang digunakan untuk aktivitas investasi adalah sebesar Rp212,22 miliar, terutama digunakan untuk perolehan aset tetap sebesar Rp209,35 miliar. Jumlah arus kas bersih Perseroan yang diperoleh dari aktivitas pendanaan adalah Rp153,56 miliar, terutama berasal dari penerimaan pinjaman bank Rp1.152,66 miliar, sedangkan arus kas yang digunakan pendanaan terutama digunakan untuk pengadaan aset tetap bangunan dan peralatan medis dimana Perseroan melakukan renovasi di beberapa rumah sakit, peremajaan alat medis dan penambahan alat medis untuk *Center of Excellence* yang baru, antara lain Women's Health Center, Pediatric Center, Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center dan Bunda Orthopedic Nurturing Experience (BONE).

The Company's total net cash flow used for investment activities was Rp212.22 billion, and was mainly used for acquiring fixed assets amounting to Rp209.35 billion. The Company's total net cash flow from financing activities was Rp153.56 billion, and mainly came from bank loan receipts of Rp1,152.66 billion, while cash flow used for funding was mainly used for procurement of fixed assets of buildings and medical equipment where the Company conducted renovations in several medical centers, rejuvenated medical equipment and added medical equipment for the new Center of Excellence, including Women's Health Center, Pediatric Center, Robotic Minimally Invasive Surgery (ARMIS), RSM Oncology, Bunda Digestive Center, Cardiovascular Center, Brain & Spine Center, Urology Center and Bunda Orthopedic Nurturing Experience (BONE).

**Arus Kas**  
Cash Flow

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Keterangan<br>Description   | Tahun<br>Year     |                   | Peningkatan (Penurunan)<br>Increase (Decrease) |        |
|---|-------------------|-------------------|--|--------|
|   | 2023              | 2022              | Nilai   Value                                  | %      |
| Arus Kas Bersih dari Aktivitas Operasi<br>Net Cash Flow from Operating Activities       | 51.438.728.484    | 131.084.359.442   | (79.645.630.958)                               | -60,76 |
| Arus Kas Bersih dari Aktivitas Investasi<br>Net Cash Flow from Investing Activities     | (212.221.540.575) | (438.033.856.431) | 225.812.315.856                                | 51,55  |
| Arus Kas Bersih dari Aktivitas Pendanaan<br>Net Cash Flow from Financing Activities     | 153.563.150.624   | 106.466.159.406   | 47.096.991.218                                 | 44,24  |
| Kas dan Setara Kas Awal Tahun<br>Cash and Cash Equivalents at the Beginning of the Year | 629.277.670.892   | 829.761.008.475   | (200.483.337.583)                              | -24,16 |
| Kas dan Setara Kas Akhir Tahun<br>Cash and Cash Equivalents at the End of the Year      | 622.058.009.425   | 629.277.670.892   | (7.219.661.467)                                | -1,15  |

## Kemampuan Membayar Utang

### Solvency

Perseroan melakukan analisis rasio likuiditas dan rasio solvabilitas untuk mengukur kemampuan dalam melakukan pembayaran utang jangka pendek dan jangka panjang. Analisis rasio likuiditas diukur dengan rasio lancar, yaitu perbandingan aset lancar terhadap liabilitas jangka pendek pada waktu tertentu. Sementara analisis rasio solvabilitas diukur dengan perbandingan liabilitas terhadap ekuitas dan perbandingan liabilitas terhadap aset.

Pada akhir periode pelaporan, Perseroan mencatat rasio lancar sebesar Rp209,4 miliar, perbandingan liabilitas terhadap aset pada rasio 0,42, dan perbandingan liabilitas terhadap ekuitas pada rasio 0,71. Hasil analisis menunjukkan kemampuan Perseroan untuk memenuhi seluruh liabilitas, baik jangka pendek maupun jangka panjang, dengan menggunakan seluruh aset maupun ekuitas yang dimiliki. Adapun kemampuan Perseroan diwujudkan dalam ketepatan pemenuhan kewajibannya kepada pihak Bank maupun vendor sesuai perjanjian dan kesepakatan bersama.

The Company carries out liquidity ratio and solvency ratio analysis to measure its ability to make short-term and long-term debt payments. Liquidity ratio analysis is measured using the current ratio, a comparison of current assets to short-term liabilities at a certain time. The solvency ratio analysis is measured using a ratio of liabilities to equity and a ratio of liabilities to assets.

At the end of the reporting period, the Company's current ratio was Rp209.4 billion, the ratio of liabilities to assets was 0.42, and the ratio of liabilities to equity at a ratio 0.71. The analysis results show that the Company can meet all of short and long term liabilities, using its own assets and equity. The Company's capability can be seen in the accuracy of fulfilling its obligations to the Banks and vendors in accordance with mutual agreements.

| Rasio Keuangan<br>Financial Ratios                  | 2023 | 2022 |
|---|------|------|
| Rasio Likuiditas   Liquidity Ratio                  |      |      |
| Rasio Lancar   Current Ratio                        | 1,53 | 1,38 |
| Rasio Solvabilitas   Solvency Ratio                 |      |      |
| Liabilitas terhadap Ekuitas   Liabilities to Equity | 0,71 | 0,63 |
| Liabilitas terhadap Aset   Liabilities to Assets    | 0,42 | 0,38 |

## Tingkat Kolektibilitas Piutang

### Receivables Collectibility Level

Perseroan berupaya untuk menjaga tingkat kolektibilitas pada batas yang wajar, dengan melakukan penagihan piutang sesuai kesepakatan dengan pelanggan.

The Company maintains the collectibility level at a reasonable limit, by collecting receivables according to agreements with customers.

### Tingkat Kolektibilitas Piutang

Receivables Collectibility Level

| Keterangan<br>Description                            | Satuan<br>Unit | 2023     | 2022     |
|--|----------------|----------|----------|
| Piutang Usaha – Bersih<br>Trade Receivables – Net    | Rp Miliar      | 110,47   | 114,64   |
| Penjualan<br>Sales                                   | Rp Billion     | 1.488,20 | 1.658,69 |
| Kolektibilitas Piutang<br>Receivables Collectibility | Hari<br>Days   | 28       | 30       |

Perseroan mencatat tingkat kolektibilitas piutang pada kategori lancar, dengan tingkat kolektibilitas piutang 28 hari pada periode pelaporan. Sebagai langkah mitigasi, Perseroan telah mengalokasikan cadangan penurunan nilai piutang yang cukup untuk menutup kemungkinan penurunan nilai piutang.

The Company's receivables collectibility level is in the current category, with a receivables collectibility level of 28 days during the reporting period. As a mitigation measure, the Company has allocated sufficient reserves for impairment of receivables to cover the possibility of a decrease in the value of receivables.

### Struktur Modal

Capital Structure

Perseroan berupaya menjaga struktur modalnya dengan menyeimbangkan proporsi ekuitas dan liabilitas, serta memastikan Perseroan memiliki rasio permodalan yang sehat. Adapun komposisi struktur modal Perseroan sebagai berikut:

The Company looks to maintain its capital structure by balancing the proportion of equity and liabilities, as well as by ensuring the Company has a healthy capital ratio. The Company's capital structure composition was as follows:

#### Komposisi Struktur Modal

Capital Structure Composition

dalam Rupiah penuh, kecuali dinyatakan lain  
in full Rupiah, unless otherwise stated

| Struktur Modal<br>Capital Structure                           | 2023              | %      | 2022              | %       |
|---|-------------------|--------|-------------------|---------|
| Jumlah Liabilitas<br>Total Liabilities                        | 1.283.126.125.996 | 41,62  | 1.130.377.704.585 | 38,47%  |
| Jumlah Ekuitas<br>Total Equity                                | 1.800.035.908.452 | 58,38  | 1.808.232.444.405 | 61,53%  |
| Jumlah Liabilitas dan Ekuitas<br>Total Liabilities and Equity | 3.083.162.034.448 | 100,00 | 2.938.610.148.990 | 100,00% |

### Kebijakan Manajemen atas Struktur Modal

Perseroan mengelola struktur permodalannya secara optimal, dengan memastikan keseimbangan penggunaan modal asing (utang) dan penggunaan modal sendiri (laba dan aset kepemilikan usaha). Manajemen melakukan pengawasan struktur modal menggunakan rasio liabilitas terhadap ekuitas, dengan memperhitungkan faktor risiko dan pengembalian. Hal ini bertujuan agar Perseroan dapat melakukan pembiayaan kegiatan operasional, belanja modal, akuisisi, dan investasi lainnya dengan tepat.

### Management Policy on Capital Structure

The Company manages its capital structure optimally, by ensuring a balance in the use of foreign capital (debt) and the use of its own capital (profits and business ownership assets). Management monitors the capital structure using the liabilities to equity ratio, taking into account risk and return factors. This will ensure that the Company can finance operational activities, capital expenditures, acquisitions and other investments appropriately.

## Ikatan yang Material untuk Investasi Barang Modal

### Material Commitments for Capital Goods Investments

Perseroan tidak melaksanakan ikatan yang material untuk investasi barang modal pada periode pelaporan.

The Company did not commit to any material capital goods investments in the reporting period.

## Investasi Barang Modal yang Direalisasikan pada Tahun Buku Terakhir

### Capital Goods Investment Realized in the Last Financial Year

Selama periode pelaporan, Perseroan telah merealisasikan investasi barang modal (*capital expenditure-capex*) senilai Rp209,4 miliar. Adapun capex dialokasikan untuk peningkatan infrastruktur dan fasilitas, baik secara fisik berupa peralatan medis, aset tetap, dan renovasi RS, maupun nonfisik berupa pengembangan sistem dan teknologi informasi untuk mendukung digitalisasi. Perseroan melakukan investasi barang modal dengan tujuan untuk memperkuat ekosistem layanan kesehatan Perseroan yang lebih komprehensif, sehingga dapat memberikan dampak positif pada kinerja dan kondisi keuangan serta menunjang kelangsungan usaha Perseroan.

During the reporting period, the Company realized capital goods investments (*capital expenditure-capex*) of Rp209.4 billion. Capex is allocated for improving infrastructure and facilities, both physically in the form of medical equipment, fixed assets and hospital renovations, and non-physical in the form of developing information systems and technology to support digitalization. The Company's capital goods investments are aimed at strengthening the Company's more comprehensive health service ecosystem, so they have a positive impact on performance and financial condition and support the Company's business continuity.





## Informasi dan Fakta Material Setelah Tanggal Laporan Akuntan

### Material Information and Facts Occurring After the Date of the Accountant's Report

Tidak terdapat informasi dan fakta material setelah tanggal laporan akuntan.

There is no material information and facts after the date of the accountant's report.

## Prospek Usaha

### Business Prospects

Sektor kesehatan menjadi salah satu prioritas pembangunan dalam RAPBN 2024. Pemerintah telah menganggarkan Rp186,4 triliun untuk akselerasi penurunan *stunting* dan melanjutkan transformasi sistem kesehatan. Adapun terkait transformasi sistem kesehatan, pemerintah akan melakukan peningkatan akses dan kualitas layanan kesehatan primer dan rujukan, peningkatan kualitas dan distribusi tenaga kesehatan, penguatan teknologi kesehatan dan kemandirian farmasi dalam negeri, serta penguatan program Jaminan Kesehatan Nasional (JKN).

The health sector will be one of the development priorities in the 2024 RAPBN, with the government budgeting Rp186.4 trillion to accelerate stunting reduction, and to continue the health system's transformation. For the health system transformation, the government will increase access to and quality of primary and referral health services, improve the quality and distribution of health workers, strengthen health technology and domestic pharmaceutical independence, and strengthen the National Health Insurance (JKN) program.

Pertumbuhan penduduk Indonesia mencapai sekitar 278 juta jiwa dan diproyeksikan akan terus bertambah. Sejalan dengan pertumbuhan penduduk, kebutuhan terhadap industri pelayanan kesehatan tentunya akan terus mengalami peningkatan. Kondisi tersebut dibuktikan dengan adanya peningkatan terhadap kebutuhan terhadap rumah sakit, peralatan kesehatan, obat-obatan, dan asuransi kesehatan. Sper Market Research menuliskan dalam laporannya yang berjudul Indonesia Clinical Laboratory Market, Revenue, Growth, Share, Demand, Upcoming Trends, Opportunities, and Forecast Research Report 2032, bahwa pendapatan industri klinik kesehatan di Indonesia pada tahun 2032 diperkirakan mengalami pertumbuhan dengan tingkat CAGR sebesar 12,76%. Pergeseran gaya hidup masyarakat mendorong pasar kesehatan digital berkembang pesat. McKinsey memproyeksikan pasar kesehatan digital di Asia sebesar Rp1.434 triliun pada 2025, dengan tingkat pertumbuhan tahunan gabungan (CAGR) sebesar 21% sejak tahun 2020.

Indonesia's population has grown to around 278 million people. It is projected to continue to grow, and this growth will require a health service industry that must continue to increase. This will lead to an increase in the need for hospitals, health equipment, medicines and health insurance. Sper Market Research, in its report entitled Indonesia Clinical Laboratory Market, Revenue, Growth, Share, Demand, Upcoming Trends, Opportunities, and Forecast Research Report 2032, stated that the income in the health clinic industry in Indonesia by 2032 is estimated to grow at a CAGR rate of 12.76%. Shifts in people's lifestyles are driving the rapid growth in the digital health market. McKinsey has projected the digital health market in Asia will reach Rp1,434 trillion in 2025, with a compound annual growth rate (CAGR) of 21% since 2020.

Perseroan memandang positif prospek usaha pelayanan jasa kesehatan di tahun 2024 dengan terus meningkatkan fondasi bisnis utamanya, salah satunya dengan meningkatkan layanan *center of excellence*. Perseroan terus mengembangkan teknologi *enterprise data management*, di samping teknologi bedah robotik dan *advanced laparoscopy* yang telah menjadi keunggulan Perseroan. Laboratorium Diagnos telah mengadopsi teknologi *Biomedical and Genome Science Initiative*, yakni teknologi yang mampu mendeteksi dan memprediksi penyakit yang lebih presisi. Teknologi ini mengandalkan pengumpulan informasi genetik (genom) dari manusia maupun patogen seperti virus dan bakteri atau bisa disebut dengan *whole genome sequencing*. Adapun Diagnos telah memfokuskan pemeriksaan laboratorium pada pengujian genom, yang berkontribusi signifikan pada pendapatannya di tahun 2023, yang diproyeksikan akan terus meningkat di tahun mendatang.

Perseroan juga terus melakukan kemitraan dengan beberapa platform digital sektor kesehatan untuk menjangkau pasar yang lebih luas. Untuk menangkap peluang pasar digital yang lebih luas, sekaligus memberikan kenyamanan dan kemudahan pada pasar utamanya, Perseroan meluncurkan OneBunda di tahun 2023. Sementara pada sektor wisata medis, Perseroan melihat prospek pertumbuhan wisata medis, yang ditandai dengan peningkatan kesadaran masyarakat akan pentingnya upaya preventif untuk menjaga kondisi kesehatan. Melalui IMTB, Perseroan menawarkan wisata medis, layanan kesehatan yang sekaligus memfasilitasi penggunaannya untuk melakukan perjalanan wisata.

The Company feels positive about the health services business prospects for 2024 and will continue to improve its main business foundations, one way by increasing its service center of excellence. The Company will continue to develop its enterprise data management technology, and its robotic surgery and advanced laparoscopy technologies that have become the Company's advantages. The Diagnos Laboratories have adopted Biomedical and Genome Science Initiative technology, namely technology that can detect and predict diseases more precisely. This genome sequencing technology relies on collecting genetic information (genome) from humans and pathogens such as viruses and bacteria. Diagnos focused its laboratory testing on genome testing, which contributed significantly to its revenue in 2023, and is projected to continue to increase in the coming years.

The Company also continues to partner with several digital platforms in the health sector to reach a wider market. To capture wider digital market opportunities, while providing comfort and convenience to its main market, the Company launched OneBunda in 2023. The Company sees prospective growth in medical tourism, due to increased public awareness of the importance of preventive efforts to maintain health. Through IMTB, the Company offers medical tourism, and health services for travellers.

## Target dan Realisasi 2023

### Targets and Realization in 2023

Penguatan fondasi bisnis utama juga dilakukan dengan memperkuat pusat keunggulan (*Strengthening Our Center of Excellences*) dan memastikan proses kualitas standar (*Ensuring Standardised Quality Process*). Perseroan telah mengalokasikan capex senilai Rp209,4 miliar, untuk menunjang kemutakhiran peralatan medis dan membangun infrastruktur sistem teknologi informasi. Sementara proses kualitas standar terus dilaksanakan melalui akreditasi dan sertifikasi.

Perseroan menetapkan target berdasarkan asumsi proyeksi pendapatan neto, asumsi proyeksi beban pokok pendapatan, beban usaha dan pajak. Realisasi profitabilitas industri pelayanan kesehatan dipengaruhi oleh jumlah kunjungan pasien, tingkat kesehatan dan kegawatdaruratan pasien yang tidak dapat diproyeksikan sebelumnya. Perseroan senantiasa melaksanakan tindakan-tindakan yang diperlukan untuk mencapai target yang telah ditetapkan.

Secara umum, industri kesehatan mengalami penurunan pendapatan 8-10% di tahun 2023, apabila dibandingkan dengan tahun 2022. Hal tersebut disebabkan kasus Covid-19 yang membutuhkan penanganan intensif mendekati zero di tahun 2023.

Pada tahun 2023, Perseroan merealisasikan pendapatan sebesar Rp1,49 triliun atau mencapai 90% dari target Perseroan yang sebesar Rp1,65 triliun. Capaian laba tahun berjalan sebesar Rp16,2 miliar atau mencapai 17% dari target yang sebesar Rp95 miliar. Sementara pada struktur modal, Perseroan menimbang struktur modal yang dimiliki telah seimbang, sehingga tidak terdapat perubahan target pada tahun berjalan.

Strengthening the main business foundation was carried out by Strengthening Our Center of Excellences, and Ensuring Standardized Quality Process. To support the latest medical equipment and build information technology system infrastructure, the Company allocated capex of Rp209.4 billion. At the same time, standard quality processes continued to be applied through accreditation and certification.

The Company sets targets based on net revenue projection assumptions, cost of revenue projection assumptions, and operating expenses and taxes. The profitability of the health service industry is influenced by the number of patient visits, the level of patient health and emergencies, and these cannot be projected. The Company always instigated the necessary actions to achieve the targets set.

In general, the healthcare industry experienced a revenue decline of 8-10% in 2023, when compared to 2022. This is due to Covid-19 cases that require intensive treatment approaching zero in 2023.

In 2023, the Company realized revenue of Rp1.49 Trillion or reached 90% of the target or Rp1.65 Trillion. Meanwhile, the Company's profit (loss) achievement was Rp16.2 billion or 17% of the target of Rp95 billion. The Company considers its capital structure has been balanced, so there is no change in the current year.

## Proyeksi 2024

### 2024 Projection

Perseroan telah menetapkan target/proyeksi sebagai panduan operasional bisnis di tahun 2024. Penetapan target didasarkan pada asumsi proyeksi pendapatan neto, asumsi proyeksi beban pokok pendapatan, beban usaha, dan pajak.

Memasuki tahun 2024, Perseroan memandang optimis seiring dengan kondisi pertumbuhan perekonomian. Melalui strategi yang direncanakan dan asumsi-asumsi yang mendasarinya, Perseroan menargetkan pendapatan meningkat 20%, EBITDA dan laba meningkat *double digit growth*, dan rasio pembayaran dividen hingga 30% dari laba tahun 2023. Pada tahun 2024 Perseroan tidak memiliki rencana untuk melakukan perubahan terhadap struktur modal, termasuk kebijakannya.

For 2024 the Company has set targets/projections for its business operations based on projected net revenue assumptions, cost of revenue, operating expenses and taxes.

Entering 2024, the Company looks optimistic along with the growth condition of the economy. Through the planned strategy and the underlying assumptions, the Company targets revenue to increase by 20%, EBITDA and profit to increase double digit growth, and dividend payout ratio to 30% of profit in 2023. In 2024 the Company has no plans to make changes to the capital structure, including its policies.

## Aspek Pemasaran

### Marketing Aspects

Perseroan berupaya meningkatkan kunjungan pelanggan pada ekosistem perseroan, dengan melakukan berbagai strategi pemasaran, di antaranya:

1. Meluncurkan platform OneBunda, yang dilengkapi dengan fitur janji temu dan telekonsultasi untuk memberikan kenyamanan dan kemudahan mengakses layanan kesehatan Perseroan. OneBunda juga hadir dengan buku kehamilan dan buku vaksinasi anak digital, pemesanan laboratorium, serta hasil lab elektronik.
2. Memperkenalkan jenis layanan yang ada maupun layanan baru dengan cara mengedukasi pelanggan. Bentuk edukasi yang dilakukan Perseroan adalah seminar, *talk show*, penyuluhan, informasi pada situs web, serta memasang konten edukasi di berbagai sosial media.

The Company is instigating the following marketing strategies to increase customer visits to the company's ecosystem:

1. Launching the OneBunda platform, with its appointment and teleconsultation features to provide comfort and ease of accessing the Company's health services. OneBunda also comes with a digital pregnancy book and child vaccination book, laboratory orders and electronic lab results.
2. Introducing existing and new types of services by educating customers. This will be in the forms of seminars, talk shows, counseling, information on the website, as well as posting educational content on social media.



3. Melakukan transformasi bisnis, di antaranya melakukan simplifikasi proses bisnis layanan, salah satunya dengan memperbaiki alur proses internal rumah sakit yang berdampak pada perbaikan waktu tunggu pasien.
4. Melakukan ekspansi dengan meningkatkan jumlah jaringan layanan di berbagai wilayah di seluruh Indonesia, antara lain dengan program Bunda Agent Representative.
5. Menjalin kemitraan dengan Klinik Pintar melalui aplikasi Bunda Pintar, kemitraan dengan klinik obgyn lokal untuk memperluas jaringan klinik fertilitas Indonesia (KFI), sekaligus mengintegrasikan layanan laboratorium Diagnos serta layanan obat BGP.
6. Menjaga kualitas layanan Perseroan sesuai standar akreditasi yang dimiliki, dan secara berkala memperbarui akreditasi RS dan sertifikasi tenaga medis.
7. Meningkatkan pelayanan di *Center of Excellence*, salah satunya dengan *branding* dokter dan tenaga medis melalui media sosial Perseroan.

### **Pangsa Pasar**

Perseroan merupakan salah satu pionir penyedia layanan bayi tabung di Indonesia. Melalui unit usaha Morula IVF, Perseroan telah menguasai setidaknya 50% pangsa pasar layanan bayi tabung di Indonesia. Sementara pada layanan ibu dan anak, Perseroan memiliki tingkat kepercayaan lebih dari masyarakat, dan telah menguasai pangsa pasar di Indonesia. Selain itu, Perseroan juga menjadi pionir *robotic surgery* di Indonesia, dengan tingkat keberhasilan sekitar 700 operasi robotik.

3. Carrying out business transformation, including simplifying the service business processes, one way by improving the hospital internal process flow in order to reduce patient waiting times.
4. Increasing the number of service networks in various regions throughout Indonesia, including the Bunda Agent Representative program.
5. Establishing partnerships with Klinik Pintar through the Bunda Pintar application, and local obgyn clinics to expand the klinik fertilitas Indonesia (KFI) network, while integrating Diagnos laboratory services and BGP drug services.
6. Maintaining the quality of the Company's services in accordance with its accreditation standards, and periodically updating hospital accreditation and medical personnel certification.
7. Improving services at the Center of Excellence, by branding doctors and medical personnel through the Company's social media.

### **Market Share**

The Company is a pioneer in providing IVF services in Indonesia. Through the Morula IVF business units, the Company controls at least 50% of the market share for IVF services in Indonesia. For women and children services, the Company has the highest level of trust from the public, and controls of the market share in Indonesia. Also, the Company is a pioneer in robotic surgery in Indonesia, and has successfully performed around 700 robotic surgery.

## Kebijakan Dividen

### Dividend Policy

Kebijakan dividen Perseroan mengacu kepada Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas dan Anggaran Dasar Perseroan. Penggunaan laba bersih termasuk penentuan jumlah penyisihan untuk cadangan wajib diputuskan oleh Rapat Umum Pemegang Saham (RUPS). Perseroan akan membagikan seluruh laba bersih setelah dikurangi penyisihan untuk cadangan wajib kepada pemegang saham sebagai dividen, kecuali ditentukan lain dalam RUPS. Perseroan dapat membagikan dividen apabila Perseroan mempunyai saldo laba yang positif.

The Company's dividend policy refers to the 2007 Law No. 40 concerning Limited Liability Companies, and the Company's Articles of Association. The General Meeting of Shareholders (GMS) decides the use of net profit, including determining the allowances for mandatory reserves. The Company distributes all net profits after deducting provisions for mandatory reserves to shareholders as dividends, unless otherwise determined at the GMS. The Company will distribute dividends if the Company has a positive profit balance.

### Pembayaran Dividen

Perseroan membagikan dividen kepada pemegang saham secara rutin setiap tahunnya, dengan riwayat pembayaran dividen sebagai berikut:

### Dividend Payments

The Company has distributed dividends to shareholders regularly every year, as shown below:

| Tahun Buku<br>Financial year | Persentase Laba (%)<br>Percentage of Profit (%) | Dividen per Saham (Rp)<br>Dividend per Share (Rp) | Jumlah Pembayaran Dividen Bruto (Rp)<br>Total Gross Dividend Payments (Rp) | Tanggal Pembayaran Dividen<br>Dividend Payment Date |
|------------------------------|---|---|--|---|
| 2018                         | 247,12  | 12.672.093  | 12.672.093.000   | 11 November 2019<br>November 11, 2019               |
| 2019                         | 31,27   | 6.221.331   | 6.221.331.493  | 31 Agustus 2020<br>August 31, 2020                  |
| 2020                         | 21,96   | 130   | 19.500.000.000   | 28 Juni 2021<br>June 28, 2021                       |
| 2021                         | 6,90  | 2,55712   | 22.000.000.000   | 24 Agustus 2022<br>August 24, 2022                  |
| 2022                         | 7,77  | 1,5   | 12.905.124.264   | 21 Juli 2023<br>July 21, 2023                       |

## Realisasi Penggunaan Dana Hasil Penawaran Umum

### Use of Public Offering Proceeds Realization

Perseroan telah merealisasikan seluruh dana yang diperoleh dari penawaran saham perdana untuk pembelian kembali sisa pokok obligasi Perseroan dari Akasya Investments Limited dan penambahan modal usaha, sesuai dokumen prospektus yang disampaikan Perseroan.

The Company used the funds from the initial public offering to repurchase of the remaining principal of the Company's bonds from Akasya Investments Limited, and as additional business capital, according to the prospectus document submitted by the Company.



## Informasi Material Mengenai Investasi, Ekspansi, Divestasi, Penggabungan/ Peleburan Usaha, Akuisisi, Restrukturisasi Utang/Modal, Transaksi Material, Transaksi Afiliasi, dan Transaksi Benturan Kepentingan

Material Information Regarding Investments, Expansions, Divestments, Business Mergers/Consolidations, Acquisitions, Debt/Capital Restructuring, Material Transactions, Affiliated Transactions and Conflict of Interest Transactions

Perseroan melakukan transaksi afiliasi berupa pengalihan kepemilikan (*spin off*) atas Klinik BIC Vida Bekasi dan Klinik BIC Pacific Place kepada PT Bunda Medika Klinik, yang merupakan entitas anak Perseroan. Transaksi afiliasi tersebut dilakukan sehubungan dengan perubahan kegiatan usaha Perseroan dalam rangka pemenuhan Permenkes No. 3 Tahun 2020, sebagai berikut:

The Company had an affiliated transaction related to the transfer of ownership (*spin off*) of the BIC Vida Bekasi Clinic and BIC Pacific Place Clinic to PT Bunda Medika Klinik, a subsidiary of the Company. The affiliated transaction was carried out in connection with changes in the Company's business activities to fulfill the Minister of Health Regulation No. 3 of 2020, as follows:

|  |   |
|--|---|
| <b>Tanggal Transaksi</b><br>Transaction Date   | 19 Juni 2023<br>June 19, 2023   |
| <b>Nilai Transaksi</b><br>Transaction Value  | Rp3.900.000.000,- (tiga miliar sembilan ratus juta Rupiah)<br>Rp3,900,000,000 (three billion nine hundred million Rupiah)   |
| <b>Nama Pihak yang Melakukan Transaksi dan Hubungan Afiliasi</b><br>Name of the Parties Carrying Out the Transaction and the Affiliated Relationship | PT Bundamedik Tbk (Perseroan) selaku entitas induk kepada PT Bunda Medika Klinik (BMK) selaku entitas anak.<br>PT Bundamedik Tbk (the Company) as the parent entity with PT Bunda Medika Klinik (BMK) as a subsidiary.  |
| <b>Penjelasan mengenai kewajaran transaksi</b><br>Explanation of the fairness of the transaction   | <ul style="list-style-type: none"> <li>• Perseroan telah menunjuk Kantor Jasa Penilai Publik Kusnanto &amp; rekan sebagai penilai independen untuk memberikan laporan atas hasil studi kelayakan terkait dengan rencana perubahan kegiatan usaha Perseroan.</li> <li>• Hasil Laporan Studi Kelayakan telah disampaikan kepada OJK dan telah mendapat persetujuan RUPSLB yang dilaksanakan tanggal 19 Juni 2023.</li> <li>• The Company appointed Kusnanto &amp; Partners Public Appraisal Services Office as an independent appraiser to provide a report on the feasibility study related to plans to change the Company's business activities.</li> <li>• The Feasibility Study Report results were submitted to OJK and received approval from an EGMS held on June 19, 2023.</li> </ul> |
| <b>Pemenuhan ketentuan</b><br>Fulfillment of provisions  | <ul style="list-style-type: none"> <li>• Peraturan Menteri Kesehatan Republik Indonesia No. 3 Tahun 2020 tanggal 16 Januari 2020 tentang Klasifikasi dan Perizinan Rumah Sakit Pasal 4 ayat 1.</li> <li>• POJK 42/POJK.04/2020 tentang Transaksi Afiliasi dan Transaksi Benturan Kepentingan.</li> <li>• Republic of Indonesia Minister of Health Regulation No. 3 year 2020 dated January 16, 2020 concerning Classification and Licensing of Hospitals Article 4 paragraph 1.</li> <li>• POJK 42/POJK.04/2020 concerning Affiliated Transactions and Conflict of Interest Transactions.</li> </ul>  |

### Alasan dan Manfaat Transaksi

#### Reasons and Benefits of the Transaction

Perseroan melaksanakan perubahan kegiatan usaha dalam rangka pemenuhan ketentuan Pasal 4 Ayat (1) Permenkes No. 3/2020, yakni bahwa setiap rumah sakit yang didirikan oleh swasta harus berbentuk badan hukum yang kegiatan usahanya hanya bergerak di bidang perumahasakitan.

Perseroan mengharapkan pengalihan kepemilikan klinik BIC Vida Bekasi dan BIC Pacific Place kepada BMK akan mendorong optimalisasi kinerja serta efisiensi biaya operasi, sehingga BMK diharapkan dapat memberikan kontribusi positif bagi peningkatan kinerja keuangan konsolidasian Perseroan pada masa yang akan datang.

The Company changed its business activities to fulfill the provisions in Article 4 Paragraph (1) of the Minister of Health Regulation No. 3/2020, namely that every hospital established by the private sector must be a legal entity whose business activities are only in the hospital sector.

The Company hopes that the transfer of ownership of the BIC Vida Bekasi and BIC Pacific Place to BMK will encourage performance optimization and operational cost efficiency, so that BMK will make a positive contribution to improving the Company's consolidated financial performance in the future.

## Perubahan Peraturan Perundang-Undangan pada Tahun Buku

### Changes in Laws and Regulations during the Financial Year

Pada tahun 2023, Pemerintah mengesahkan sejumlah regulasi yang berdampak pada operasi bisnis Perseroan, di antaranya:

1. Peraturan Menteri Kesehatan Republik Indonesia Nomor 3 Tahun 2023 tanggal 6 Januari 2023 tentang Standar Tarif Pelayanan Kesehatan dalam Penyelenggaraan Program Jaminan Kesehatan. Dampak Permenkes No. 3 Tahun 2023 terutama pada penyelenggaraan layanan kesehatan yang pembiayaannya bekerja sama dengan BPJS Kesehatan.
2. Undang-Undang Nomor 17 Tahun 2023 tanggal 8 Agustus 2023 tentang Kesehatan. UU No. 17 Tahun 2023 menyempurnakan sejumlah aspek terkait kesehatan, antara lain pentingnya layanan kesehatan preventif, standardisasi jejaring layanan primer dan laboratorium kesehatan, kemudahan akses kesehatan, kemandirian layanan kesehatan, perlindungan tenaga kesehatan, dan penggunaan teknologi kesehatan. Dampak UU No. 17 Tahun 2023 terutama pada peningkatan implementasi pelayanan kesehatan di seluruh ekosistem Perseroan.
3. Peraturan OJK Nomor 9 Tahun 2023 mengenai Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan

In 2023, the Government passed a number of regulations that impacted the Company's business operations, including:

1. Republic of Indonesia Minister of Health Regulation No. 3 of 2023 dated January 6, 2023 concerning Health Service Tariff Standards in the Health Insurance Program. Impact of Minister of Health Regulation No. 3 of 2023, especially in the health services where financing is in collaboration with BPJS Health.
2. Law No. 17 of 2023 dated August 8, 2023 concerning Health. Law No. 17 of 2023 improves a number of aspects related to health, including the importance of preventive health services, standardization of primary care networks and health laboratories, ease of access to health, independence of health services, protection of health workers, and use of health technology. The impact of Law No. 17 of 2023 is mainly on increasing health services throughout the Company's ecosystem.
3. OJK Regulation No. 9 of 2023 concerning the Use of Public Accounting Services and Public Accounting Firms in Financial Services Activities





4. Surat Edaran Nomor HK.02.01/MENKES/6/2024 Tentang Penyelenggaraan Perizinan Bagi Tenaga Medis dan Tenaga Kesehatan Pasca Terbitnya Undang-Undang Nomor 17 Tahun 2023 tentang Kesehatan
5. Surat Edaran Nomor HK.02.02/D/7928/2023 Tentang Perizinan Berusaha Klinik

4. Circular Letter No. HK.02.01/MENKES/6/2024 concerning the Licensing for Medical Personnel and Health Personnel Following the Issuance of Law Number 17 of 2023 concerning Health
5. Circular Letter No. HK.02.02/D/7928/2023 Concerning Clinic Business Licensing

Perseroan telah melaksanakan langkah-langkah yang diperlukan sebagai bentuk kepatuhan terhadap perubahan peraturan perundang-undangan tersebut, dan tidak terdapat pengaruh signifikan yang ditimbulkan oleh perubahan peraturan perundang-undangan tersebut terhadap laporan keuangan Perseroan.

The Company has implemented the necessary steps needed to comply with the changes in statutory regulations, and there was no significant impact caused by the changes in statutory regulations on the Company's financial statements.

## Perubahan Kebijakan Akuntansi

### Changes in Accounting Policies

Perseroan menerapkan kebijakan akuntansi berdasar pada ketentuan Pernyataan Standar Akuntansi Keuangan (PSAK). Dewan Standar Akuntansi Keuangan telah mengesahkan amandemen baru yang efektif berlaku pada 1 Januari 2023, namun tidak berdampak secara substansial terhadap kebijakan akuntansi Perseroan.

The Company accounting policies are based on the provisions in the Statement of Financial Accounting Standards (PSAK). The Financial Accounting Standards Board approved new amendments that became effective on January 1, 2023, but did not have a substantial impact on the Company's accounting policies.

| <b>Pernyataan Standar Akuntansi Keuangan (PSAK)</b><br>Statement of Financial Accounting Standards (SFAS) | <b>Tentang Subject</b>  |
|---|---|
| Amandemen PSAK 1<br>Amendment to PSAK 1   | Penyajian Laporan Keuangan: Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang.<br>Presentation of Financial Statements: Classification of a Liability as current and non-current.        |
| Amandemen PSAK 1<br>Amendment to PSAK 1   | Penyajian Laporan Keuangan: Pengungkapan Kebijakan Akuntansi.<br>Presentation of Financial Statements: Disclosure of accounting policies.   |
| Amandemen PSAK 16<br>Amendment to SFAS 16   | Aset Tetap: Hasil sebelum Penggunaan yang Diintensikan.<br>Accounting Policies, Changes in Fixed Assets: Proceeds before Intended Use.  |
| Amandemen PSAK 25<br>Amendment to SFAS 25   | Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan: Definisi Estimasi Akuntansi.<br>Accounting Policies, Changes in Accounting Estimates, and Errors: Definition of Accounting Estimates. |
| Amandemen PSAK 46<br>Amendment to SFAS 46   | Pajak Penghasilan: Pajak Tangguhan terkait Aset dan Liabilitas yang Timbul dari Transaksi Tunggal.<br>Income Tax: Deferred Tax Assets and Liabilities arising from a Single Transaction.                |
| Revisi PSAK 107<br>Revision of SFAS 107   | Akuntansi Ijarah.<br>Ijarah Accounting.   |





# TATA KELOLA PERUSAHAAN

Corporate Governance

Saat ini, Perseroan genap memasuki dekade kelima dan terus berkembang pesat menjadi salah satu penyedia layanan kesehatan terintegrasi terbaik di Indonesia. Untuk menjaga dan meningkatkan kepercayaan pemangku kepentingan, Perseroan menerapkan tata kelola perusahaan yang baik/*good corporate governance* (GCG). Prinsip penerapan GCG meliputi transparansi, akuntabilitas, tanggung jawab, independensi, kewajaran, dan kesetaraan dalam praktik bisnisnya.

Currently, the Company has entered its fifth decade and has continued to grow rapidly to become one of the best integrated health service providers in Indonesia. To maintain and increase its stakeholder trust, the Company applies good corporate governance (GCG). The GCG implementation principles include transparency, accountability, responsibility, independence, fairness and equality in business practices.

## Rapat Umum Pemegang Saham (RUPS)

### General Meeting of Shareholders (GMS)

Rapat Umum Pemegang Saham (RUPS) adalah organ kepemilikan Perseroan, organ tertinggi dengan wewenang yang tidak diberikan kepada Direksi atau Dewan Komisaris dalam batas yang ditentukan dalam Undang-Undang dan/atau anggaran dasar.

The General Meeting of Shareholders (GMS) is the Company organ with the highest authority not granted to the Board of Directors or Board of Commissioners within the limits specified in the Laws and/or articles of association.

### Pelaksanaan RUPS Tahun 2023

Perseroan melaksanakan 1 kali RUPS tahunan (RUPST) dan 2 kali RUPS luar biasa (RUPSLB) pada tahun 2023. Pada tanggal 19 Juni 2023, Perseroan melaksanakan RUPST sekaligus RUPSLB, sebagaimana dimuat dalam Akta Berita Acara RUPS Tahunan Nomor 14 tanggal 19 Juni 2023, yang dibuat di hadapan R.M. Dendy Soebangil, S.H., MKn, Notaris di Jakarta Selatan dan Akta Pernyataan Keputusan Rapat Perubahan Anggaran Dasar Nomor 77 tanggal 19 Juni 2023 yang dibuat di hadapan Jose Dima Satria, S.H., M.Kn, Notaris di Jakarta.

### GMS 2023

The Company held 1 annual GMS (AGMS) and 2 extraordinary GMS (EGMS) in 2023. On June 19, 2023, the Company held an AGMS as well as an EGMS, as stated in the Annual GMS Deed of Minutes Number 14 dated June 19, 2023, made before R.M. Dendy Soebangil, S.H., MKn, Notary in South Jakarta, and the Meeting Deed of Statement of Resolutions for Amendments to the Articles of Association Number 77 dated June 19, 2023, made before Jose Dima Satria, S.H., M.Kn, Notary in Jakarta.



|  |                       |   |
|--|-----------------------|---|
| <b>Tanggal &amp; Waktu</b><br>Date & Time  |                       | 19 Juni 2023<br>June 19, 2023   |
| <b>Tempat</b><br>Venue   |                       | Ruang Auditorium, RSU Bunda Jakarta<br>Auditorium Room, RSU Bunda Jakarta   |
| <b>Kehadiran</b><br>Attendance   | <b>RUPST</b><br>AGMS  | 7.492.997.976 saham atau 87,0933% dari seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan.<br>7,492,997,976 shares or 87.0933% of all shares with valid voting rights issued by the Company. |
|  | <b>RUPSLB</b><br>EGMS | 7.493.017.176 saham atau 87,0935% dari seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan.<br>7,493,017,176 shares or 87.0935% of all shares with valid voting rights issued by the Company. |
| <b>Pimpinan RUPS</b><br>Chair of the GMS   |                       | Ivan Rizal Sini selaku Komisaris Utama<br>Ivan Rizal Sini as President Commissioner   |
| <b>Kehadiran Dewan Komisaris</b><br>Board of Commissioners Attendance  |                       | Ivan Rizal Sini<br>Komisaris Utama<br>President Commissioner  |
|  |                       | Rito Alam Rizal Sini<br>Komisaris<br>Commissioner   |
|  |                       | Sunata Tjiterosampurno<br>Komisaris<br>Commissioner   |
|  |                       | Chairul Radjab Nasution<br>Komisaris Independen<br>Independent Commissioner   |
| <b>Kehadiran Direksi</b><br>Board of Directors Attendance  |                       | Mesha Rizal Sini<br>Direktur Utama<br>President Director  |
|  |                       | Nurhadi Yudiyantho<br>Direktur<br>Director  |
|  |                       | Ivonne M Rampun<br>Direktur<br>Director   |
|  |                       | Cuncun M Wijaya<br>Direktur<br>Director   |
|  |                       | Emilia Rouli<br>Direktur<br>Director  |
|  |                       | Tedy Homogin<br>Direktur<br>Director  |
| <b>Pihak Independen untuk melakukan penghitungan kuorum dan pemungutan suara</b><br>Independent Party to calculate quorum and voting |                       | PT Datindo Entrycom   |

**Mata Acara dan Hasil Keputusan RUPST**  
AGMS Agenda and Results of Resolutions

**Agenda Rapat 1 | Meeting Agenda 1**

Persetujuan dan pengesahan atas Laporan Tahunan Perseroan untuk Tahun Buku 2022 serta persetujuan dan pengesahan atas Laporan Keuangan Perseroan termasuk di dalamnya neraca dan perhitungan laba/rugi Perseroan untuk Tahun Buku 2022.

To approve and ratify the Company's Annual Report for the 2022 Financial Year as well as To approve and ratify the Company's Financial Report including the Company's balance sheet and profit/loss calculation for the Financial Year 2022.

**Keputusan | Decision**

Menyetujui dan mengesahkan atas Laporan Tahunan Perseroan untuk Tahun Buku 2022 serta persetujuan dan pengesahan atas Laporan Keuangan Perseroan termasuk di dalamnya neraca dan perhitungan laba/rugi Perseroan untuk Tahun Buku 2022.

Approved and ratified the Company's Annual Report for the 2022 Financial Year as well as approved and ratified the Company's Financial Report including the Company's balance sheet and profit/loss calculation for the Financial Year 2022.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed           | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|-------------------------------|------------------------------|----------------------|
|  | 7.482.373.476                 | 0                            | 10.624.500           |
| <b>Realisasi   Realization</b>           | <b>Terealisasi   Realized</b> |                              |                      |

**Agenda Rapat 2 | Meeting Agenda 2**

Persetujuan penggunaan laba bersih Perseroan untuk Tahun Buku 2022.

To approve the use of the Company's net profit for the 2022 Financial Year.

**Keputusan | Decision**

Menyetujui penggunaan laba bersih Induk Perseroan sesuai dengan Laporan Keuangan Perseroan yang telah diaudit oleh Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang & Rekan (Member of Firm BDO International) yang akan digunakan sebagai:

1. Dividen yang akan dibagikan kepada Pemegang Saham sebesar 10% atas Laporan Laba Bersih Tahun Berjalan Konsolidasian tahun buku 2022 atau sebesar Rp12.905.124.264,00.
2. Sisa Laba bersih Perseroan yang akan dicadangkan sebagai laba ditahan.

Approved the use of the Parent Company's net profit in accordance with the Company's Financial Report, which was audited by the Tanubrata Sutanto Fahmi Bambang & Rekan Public Accounting Firm (Member of Firm BDO International) to be used as:

1. Dividends to be distributed to Shareholders amounting to 10% of the Consolidated Current Year Net Profit Report for the 2022 financial year, or Rp12,905,124,264.00.
2. The remaining net profit of the Company to be reserved as retained earnings.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed           | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|-------------------------------|------------------------------|----------------------|
|  | 7.482.373.476                 | 0                            | 10.624.500           |
| <b>Realisasi   Realization</b>           | <b>Terealisasi   Realized</b> |                              |                      |



### Agenda Rapat 3 | Meeting Agenda 3

Penunjukan Kantor Akuntan Publik untuk melakukan audit atas Laporan Keuangan Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2023.

To appoint a Public Accounting Firm to audit the Company's Financial Statements for the Financial year ending December 31, 2023.

#### Keputusan | Decision

- Menyetujui penunjukan Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang & Rekan (Member of Firm BDO International) untuk melakukan pemeriksaan atas Laporan Keuangan Perseroan tahun buku yang berakhir pada tanggal 31 Desember 2023; dan
  - Memberikan kewenangan kepada Dewan Komisaris Perseroan untuk menetapkan honorarium bagi Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP) tersebut dan persyaratan lain penunjukannya, serta menunjuk AP dan KAP pengganti bilamana AP dan KAP yang ditunjuk tidak dapat melakukan tugasnya, merujuk pada ketentuan Pasar Modal di Indonesia.
1. Approved the appointment of the Tanubrata Sutanto Fahmi Bambang & Rekan Public Accounting Firm (Member of Firm BDO International) to audit the Company's Financial Report for the Financial Year ending December 31, 2023; and
2. Granted authority to the Company's Board of Commissioners to determine the honorarium for the Public Accountant (AP) and Public Accounting Firm (KAP) and other requirements for their appointment, as well as appointed a replacement AP and KAP if the appointed AP and KAP are unable to carry out their duties, referring to the provisions Capital Markets in Indonesia.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed           | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|-------------------------------|------------------------------|----------------------|
|  | 7.482.373.476                 | 0                            | 10.624.500           |
| <b>Realisasi   Realization</b>           | <b>Terealisasi   Realized</b> |                              |                      |

### Agenda Rapat 4 | Meeting Agenda 4

Pemberian kewenangan kepada Dewan Komisaris untuk menetapkan gaji dan tunjangan bagi anggota Direksi dan Dewan Komisaris Perseroan untuk kinerja Tahun Buku 2023.

To grant authority to the Board of Commissioners to determine the salaries and benefits for members of the Company's Board of Directors and Board of Commissioners for the performance of the 2023 Financial Year.

#### Keputusan | Decision

Memberikan wewenang dan kuasa kepada Dewan Komisaris Perseroan untuk menetapkan gaji dan tunjangan bagi anggota Direksi dan gaji dan tunjangan bagi anggota Dewan Komisaris Perseroan untuk tahun buku 2023 dengan kenaikan tidak lebih dari 15% dari gaji dan tunjangan tahun buku 2022.

Granted authority and power of attorney to the Company's Board of Commissioners to determine the salaries and benefits for members of the Board of Directors, and salaries and benefits for members of the Company's Board of Commissioners for the 2023 financial year, with an increase of no more than 15% of the salaries and benefits for the 2022 financial year.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed           | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|-------------------------------|------------------------------|----------------------|
|  | 7.482.373.476                 | 0                            | 10.624.500           |
| <b>Realisasi   Realization</b>           | <b>Terealisasi   Realized</b> |                              |                      |

## Mata Acara dan Hasil Keputusan RUPSLB

### EGMS Agenda and Results of Resolutions

#### Agenda Rapat | Meeting Agenda

Persetujuan atas perubahan Pasal 3 Anggaran Dasar terkait dengan maksud dan tujuan serta kegiatan usaha Perseroan dalam rangka pemenuhan ketentuan Peraturan Menteri Kesehatan No. 3 Tahun 2020 tentang Klasifikasi dan Perizinan Rumah Sakit yang merupakan perubahan kegiatan usaha sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan No 17/POJK.04/2020 tentang Transaksi Material dan Perubahan Kegiatan Usaha.

To approve changes to Article 3 of the Articles of Association related to the Company's aims and objectives and business activities to fulfill the provisions of Minister of Health Regulation No. 3 of 2020 concerning Classification and Licensing of Hospitals, which changed the business activities Financial Services Authority Regulation No. 17/POJK.04/2020 concerning Material Transactions and Changes in Business Activities.

#### Keputusan | Decision

- Menyetujui perubahan Pasal 3 Anggaran Dasar terkait dengan maksud dan tujuan serta kegiatan usaha Perseroan dalam rangka pemenuhan ketentuan Peraturan Menteri Kesehatan No. 3 Tahun 2020 tentang Klasifikasi dan Perizinan Rumah Sakit.
  - Menyetujui rencana Perseroan untuk melakukan perubahan kegiatan usaha utama sebagaimana dimaksud dalam putusan butir 1 di atas sesuai dengan pemaparan Direksi untuk mata acara ini serta sesuai dengan informasi sebagaimana tercantum dalam Keterbukaan Informasi ("Rencana Transaksi").
  - Menyetujui rencana Perseroan untuk melakukan pengalihan bisnis dan/atau pengalihan aset yang meliputi pengalihan kas dan setara kas, piutang usaha, persediaan, aset tetap, dan aset tidak lancar lainnya berupa *security deposit* dari Perseroan kepada PT Bunda Medika Klinik ("PT BMK"), anak perusahaan Perseroan yang 99% sahamnya dimiliki oleh Perseroan, dalam rangka pelaksanaan Rencana Transaksi.
  - Menyetujui serta memberikan hak, kuasa, dan wewenang penuh kepada Direksi Perseroan, dengan hak substitusi, untuk melakukan segala tindakan yang diperlukan dalam rangka sahnya dan efektifnya Rencana Transaksi serta hal-hal yang sebagaimana diputuskan dalam mata acara rapat.
  - Menyetujui dan meratifikasi seluruh tindakan Direktur dan Direksi Perseroan serta seluruh dokumen-dokumen yang dibuat, diadakan, ditandatangani, dan/atau dilakukan sebelum maupun setelah tanggal rapat ini dalam rangka pelaksanaan hal-hal yang diputuskan dalam mata acara rapat ini maupun dalam rangka sahnya dan efektifnya pelaksanaan Rencana Transaksi.
- Approved changes to Article 3 of the Articles of Association related to the Company's aims and objectives and business activities to fulfill the provisions of Minister of Health Regulation No. 3 of 2020 concerning Classification and Licensing of Hospitals.
  - Approved the Company's plan to make changes to its main business activities as referred to in decision point 1 above in accordance with the Board of Directors' presentation for this agenda item and in accordance with the information as stated in the Information Disclosure ("Transaction Plan").
  - Approved the Company's plan to transfer business and/or transfer assets including the transfer of cash and cash equivalents, trade receivables, inventory, fixed assets and other non-current assets in the form of security deposits from the Company to PT Bunda Medika Klinik ("PT BMK"), a subsidiary of the Company whose shares are 99% owned by the Company, in the context of implementing the Transaction Plan.
  - Approved and granted full rights, power and authority to the Company's Board of Directors, with the right of substitution, to carry out all actions necessary for the validity and effectiveness of the Transaction Plan and other matters as decided in the meeting agenda.
  - Approved and ratified all actions by the Company's Directors and Board of Directors as well as all documents created, held, signed and/or carried out before or after the date of this meeting in the framework of implementing the matters decided in the agenda of this meeting, as well as in the context of the validity and effective implementation of the Transaction Plan.

| Hasil Pemungutan Suara | Disetujui<br>Agreed   | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|------------------------|---|------------------------------|----------------------|
| Voting Results         | 7.493.017.176   | 0                            | 0                    |
| Realisasi Realization  | <p>Perusahaan telah merealisasikan seluruh keputusan dan melaksanakan tindakan-tindakan hukum yang diperlukan. Adapun perubahan Anggaran Dasar Perseroan telah disahkan dalam Akta Pernyataan Keputusan Rapat Perubahan Anggaran Dasar Nomor 77 tanggal 19 Juni 2023.</p> <p>The Company realized all resolutions and implemented the necessary legal actions. The changes to the Company's Articles of Association were ratified in the Deed of Statement of Meeting Resolutions concerning Amendments to the Articles of Association Number 77 dated June 19, 2023.</p> |                              |                      |

Catatan: Informasi lebih rinci mengenai keputusan rapat dapat diakses pada <https://www.bmhs.co.id/wp-content/uploads/2023/06/Lampiran-Ringkasan-RUPS-Luar-Biasa-2023.pdf>.  
Note: More detailed information regarding the meeting decisions can be accessed at <https://www.bmhs.co.id/wp-content/uploads/2023/06/Lampiran-Ringkasan-RUPS-Luar-Biasa-2023.pdf>.





Selanjutnya, Perseroan melaksanakan RUPSLB pada tanggal 7 Desember 2023, sebagaimana dimuat dalam Akta Pernyataan Keputusan Rapat Nomor 71 tanggal 7 Desember 2023, yang dibuat di hadapan Jose Dima Satria, S.H., M.Kn, Notaris di Jakarta.

The Company held an EGMS on December 7, 2023, as stated in the Deed of Meeting Decision Statement Number 71 dated December 7, 2023, made before Jose Dima Satria, S.H., M.Kn, Notary in Jakarta.

|  |  |  |
|--|--|--|
| <b>Tanggal &amp; Waktu</b><br>Date & Time  | 7 Desember 2023<br>December 7, 2023  |  |
| <b>Tempat</b><br>Venue   | Ruang Auditorium, RSU Bunda Jakarta<br>Auditorium Room, RSU Bunda Jakarta  |  |
| <b>Kehadiran</b><br>Attendance   | 8.018.059.776 saham atau 93,196% dari seluruh saham dengan hak suara yang sah yang telah dikeluarkan oleh Perseroan.<br>8,018,059,776 shares or 93.196% of all shares with valid voting rights that have been issued by the Company. |  |
| <b>Pimpinan RUPS</b><br>Chair of the GMS   | Ivan Rizal Sini selaku Komisaris Utama<br>Ivan Rizal Sini as President Commissioner  |  |
| <b>Kehadiran Dewan Komisaris</b><br>Board of Commissioners Attendance  | Ivan Rizal Sini  | Komisaris Utama<br>President Commissioner  |
|  | Wishnutama Kusubandio  | Wakil Komisaris & Komisaris Independen<br>Vice President Commissioner & Independent Commissioner |
|  | Rito Alam Rizal Sini   | Komisaris<br>Commissioner  |
|  | Chairul Radjab Nasution  | Komisaris Independen<br>Independent Commissioner   |
| <b>Kehadiran Direksi</b><br>Board of Directors Attendance  | Mesha Rizal Sini   | Direktur Utama<br>President Director   |
|  | Nurhadi Yudiyantho   | Direktur<br>Director   |
|  | Cuncun M Wijaya  | Direktur<br>Director   |
|  | Emilia Rouli   | Direktur<br>Director   |
|  | Tedy Homogin   | Direktur<br>Director   |
| <b>Pihak Independen untuk melakukan penghitungan kuorum dan pemungutan suara keputusan</b><br>Independent Party to calculate quorum and voting | PT Datindo Entrycom  |  |

## Mata Acara dan Hasil Keputusan RUPSLB

### AGMS Agenda and Results of Resolutions

#### Agenda Rapat 1 | Meeting Agenda 1

Persetujuan untuk penjaminan sebagian besar aset Perseroan.  
To approval collateralization of the majority of the Company's assets.

#### Keputusan | Decision

- Menyetujui menjaminkan baik sebagian atau seluruh aset dan/atau harta Perseroan serta sebagai Penjamin baik secara Corporate Guarantee dan Deficit Cashflow Guarantee ke Bank. Pemberian persetujuan ini berlaku juga untuk Fasilitas Baru, perpanjangan, Addendum dan/atau perubahan syarat baik untuk Fasilitas Kredit Perseroan dan Group Usaha Perseroan.
  - Menyetujui dan memberikan wewenang dan kuasa penuh kepada Dewan Komisaris dan Direksi Perseroan untuk melakukan segala tindakan yang diperlukan sehubungan dengan kegiatan meminjam uang dan/atau menjaminkan kekayaan Perseroan baik sebagian maupun seluruhnya kepada Bank, lembaga keuangan atau pihak ketiga lainnya untuk kepentingan Perseroan dengan tidak mengesampingkan Anggaran Dasar Perseroan dan Peraturan Perundang-undangan yang berlaku.
- Approved the collateralization of some, or all of the Company's assets and/or property, as well as to act as Guarantor for both Corporate Guarantees and Deficit Cashflow Guarantees to the Bank. This approval also applies to New Facilities, extensions, Addendums and/or changes to terms for both the Company's Credit Facilities and the Company's Business Group.
  - Approved and granted full authority and power of attorney to the Company's Board of Commissioners and Board of Directors to carry out all necessary actions in connection with the activities of borrowing money and/or pledging the Company's assets in whole or in part to the Banks, financial institutions or other third parties for the benefit of the Company without ignoring the Company's Articles of Association and applicable laws and regulations.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|---------------------|------------------------------|----------------------|
|  | 7.796.763.076       | 46.789.000                   | 174.507.700          |
| Realisasi   Realization                  |                     | Terealisasi<br>Realized      |                      |

#### Agenda Rapat 2 | Meeting Agenda 2

Persetujuan Pengangkatan Kembali / Perubahan Susunan Direksi.  
To approve the Reappointment/Changes in the Board of Directors' Composition.

#### Keputusan | Decision

- Menyetujui pengunduran diri Ivonne M. Rampun dari jabatannya selaku Direktur Perseroan efektif per ditutupnya rapat ini sehingga susunan Direksi dan Dewan Komisaris Perseroan adalah sebagai berikut:
- Approved the resignation of Ivonne M. Rampun from her position as Director of the Company effective as of the closing of this meeting, so the Company's Board of Directors and Board of Commissioners composition became:

| Direksi<br>Board of Directors               |                    | Dewan Komisaris<br>Board of Commissioners   |                         |
|---|--------------------|---|-------------------------|
| <b>Direktur Utama</b><br>President Director | Mesha Rizal Sini   | <b>Komisaris Utama</b><br>President Commissioner  | Ivan Rizal Sini         |
| <b>Direktur</b><br>Director                 | Nurhadi Yudiyantho | <b>Wakil Komisaris Utama merangkap Komisaris Independen</b><br>Vice President Commissioner and Independent Commissioner | Wishnutama Kusubandio   |
| <b>Direktur</b><br>Director                 | Tedy Homogin       | <b>Komisaris</b><br>Commissioner  | Rito Alam Rizal Sini    |
| <b>Direktur</b><br>Director                 | Emilia Rouli       | <b>Komisaris</b><br>Commissioner  | Sunata Tjiterosampurno  |
| <b>Direktur</b><br>Director                 | Cuncun Wijaya      | <b>Komisaris Independen</b><br>Independent Commissioner   | Chairul Radjab Nasution |



### Agenda Rapat 2 | Meeting Agenda 2

1. Memutuskan memberikan kuasa dan kewenangan kepada Direksi Perseroan secara bersama-sama maupun sendiri-sendiri, dengan hak substitusi, untuk menghadap pada Notaris dan untuk menyatakan kembali seluruh atau sebagian dari Keputusan yang diambil dalam Rapat ini, dan untuk membuat, menandatangani dan menyampaikan semua dokumen terkait dan permohonan untuk memberitahukan dan mendaftarkan perubahan susunan Pengurus Perseroan tersebut kepada Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dan Otoritas yang berwenang, serta mengambil segala sesuatu tindakan pada umumnya yang diperlukan untuk melaksanakan tujuan tersebut di atas.
1. Granted power of attorney and authority to the Company's Board of Directors jointly and severally, with the right of substitution, to appear before a Notary and to restate all or part of the Resolutions made at this Meeting, and to prepare, sign and submit all related documents and requests to notify and register changes to the Company's Management composition to the Minister of Law and Human Rights of the Republic of Indonesia and the competent authorities, as well as to take all actions generally necessary to implement the above objectives.

| Hasil Pemungutan Suara<br>Voting Results | Disetujui<br>Agreed | Tidak Disetujui<br>Disagreed | Abstain<br>Abstained |
|--|---------------------|------------------------------|----------------------|
|  | 7.843.552.076       | 0                            | 174.507.700          |
| Realisasi   Realization                  |                     | Terealisasi<br>Realized      |                      |

Catatan: Informasi lebih rinci mengenai keputusan rapat dapat diakses pada <https://www.bmhs.co.id/wp-content/uploads/2023/12/Lampiran-Ringkasan-RUPS-Luar-Biasa-BMHS-Des-2023.pdf>  
 Note: More detailed information on the meeting resolutions can be found at <https://www.bmhs.co.id/wp-content/uploads/2023/12/Lampiran-Ringkasan-RUPS-Luar-Biasa-BMHS-Des-2023.pdf>

### Pelaksanaan RUPS Tahun 2022

Perseroan melaksanakan RUPST 2022 pada tanggal 21 Juli 2022. Adapun seluruh keputusan RUPST tersebut telah direalisasikan di tahun yang sama. Terdapat keputusan RUPST 2022 yang direalisasikan pada tahun 2023. Rincian keputusan RUPST 2022 dapat diakses pada <https://www.bmhs.co.id/wp-content/uploads/2023/06/Lampiran-Ringkasan-RUPS-Tahunan-2023.pdf>.

### Implementation of the 2022 GMS

The Company held the 2022 AGMS on July 21, 2022. All AGMS resolutions were realized in the same year, with some 2022 AGM resolutions realized in 2023. Details of the 2022 AGM resolutions can be accessed at <https://www.bmhs.co.id/wp-content/uploads/2023/06/Lampiran-Ringkasan-RUPS-Tahunan-2023.pdf>.



## Dewan Komisaris

### Board of Commissioners



Dewan Komisaris memiliki peran sebagai organ pengawasan aktivitas pengelolaan Perseroan yang dilaksanakan Direksi sesuai dengan POJK No. 33/POJK.04/2014. Dewan Komisaris mempertanggungjawabkan peran pengawasannya kepada pemegang saham melalui RUPS.

#### Tugas dan Tanggung Jawab

Dewan Komisaris memiliki tugas dan tanggung jawab sebagaimana tercantum dalam pedoman kerja Dewan Komisaris, di antaranya:

1. Melakukan reviu dan pengawasan terhadap kebijakan pengurusan, jalannya pengurusan pada umumnya, baik mengenai Perseroan maupun usaha Perseroan, dan memberi nasihat kepada Direksi;
2. Memberikan saran dan persetujuan atas rencana kerja tahunan Perseroan, selambat-lambatnya sebelum dimulainya tahun buku yang akan datang, serta pemantauan atas implementasi rencana kerja tahunan;
3. Melakukan tugas, wewenang dan tanggung jawab; termasuk yang secara khusus diberikan kepadanya, sesuai dengan ketentuan Anggaran Dasar, keputusan RUPS, dan peraturan perundang-undangan yang berlaku;

The Board of Commissioners is the organ that supervises for the Company's management activities carried out by the Board of Directors in accordance with POJK No. 33/POJK.04/2014. The Board of Commissioners is accountable for its supervisory role to the shareholders through the GMS.

#### Duties and Responsibilities

The Board of Commissioners' duties and responsibilities as stated in the Board of Commissioners' work guidelines include:

1. Reviewing and supervising the management policies, the overall course of management of the Company and the Company's business, and provides advice to the Board of Directors;
2. Providing advice and approval on the Company's annual work plan, no later than the start of the next financial year, as well as monitoring the implementation of the annual work plan;
3. Carrying out duties, authority and responsibilities; including those specifically given to them, in accordance with the provisions of the Articles of Association, GMS resolutions and applicable laws and regulations;



4. Meneliti dan menelaah laporan tahunan yang dipersiapkan oleh Direksi serta menandatangani laporan tahunan tersebut;
5. Mematuhi Anggaran Dasar dan peraturan perundang-undangan, serta wajib melaksanakan prinsip-prinsip profesionalisme, efisiensi, transparansi, kemandirian, akuntabilitas, pertanggungjawaban, serta kewajaran;
6. Melaksanakan fungsi nominasi dan remunerasi sesuai dengan ketentuan dan peraturan perundang-undangan yang berlaku.

### **Pedoman dan Tata Tertib Kerja Dewan Komisaris**

Dewan Komisaris telah memiliki Pedoman Kerja No. 002-K/DEKOM-BMHS/VIII/2021 yang ditandatangani oleh seluruh anggota Dewan Komisaris dan berlaku efektif sejak 2 Agustus 2021. Pedoman kerja antara lain mengatur tentang ruang lingkup tugas dan tanggung jawab Dewan Komisaris, tata tertib, tata cara rapat dan proses pengambilan keputusan Dewan Komisaris, serta hubungan antara Dewan Komisaris dan Direksi.

### **Komisaris Independen**

Struktur keanggotaan Dewan Komisaris Perseroan mengacu pada pemenuhan Peraturan Otoritas Jasa Keuangan (POJK) No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, serta Peraturan BEI No. I-A, yang mewajibkan jumlah minimum Komisaris Independen sebesar 30% dari jumlah komposisi Dewan Komisaris. Perseroan memiliki 2 orang Komisaris Independen, yakni anggota Dewan Komisaris yang berasal dari luar Emiten atau Perusahaan Publik dan memenuhi persyaratan sebagai Komisaris Independen. Adapun kriteria penentuan Komisaris Independen adalah:

4. Examining and reviewing the annual report prepared by the Board of Directors and signing the annual report;
5. Complying with the Articles of Association and statutory regulations that must apply the principles of professionalism, efficiency, transparency, independence, accountability, responsibility and fairness;
6. Carrying out the nomination and remuneration functions in accordance with applicable laws and regulations.

### **Code of Conduct for the Board of Commissioners**

The Board of Commissioners' Work Guidelines are included in No. 002-K/DEKOM-BMHS/VIII/2021, which was signed by all members of the Board of Commissioners and became effective on August 2, 2021. The work guidelines regulate the scope of Board of Commissioners' duties and responsibilities, rules of conduct, meeting procedures and decision-making processes, as well as the relationship between the Board of Commissioners and the Board of Directors.

### **Independent Commissioner**

The Company's Board of Commissioners membership structure refers to the Financial Services Authority Regulation (POJK) No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies, and IDX Regulation No. I-A that require the minimum number of Independent Commissioners to be 30% of the total number of members on the Board of Commissioners. The Company has 2 Independent Commissioners, namely members of the Board of Commissioners who come from outside the Issuer or Public Company that meet the requirements as an Independent Commissioner. The criteria for determining Independent Commissioners includes:

1. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Emiten atau Perusahaan Publik tersebut dalam waktu 6 bulan terakhir, kecuali untuk pengangkatan kembali sebagai Komisaris Independen Emiten atau Perusahaan Publik periode berikutnya;
2. Tidak mempunyai saham baik langsung maupun tidak langsung pada Emiten atau Perusahaan Publik tersebut;
3. Tidak mempunyai hubungan afiliasi dengan Emiten atau Perusahaan Publik, anggota Komisaris, anggota Direksi, atau pemegang saham utama Emiten atau Perusahaan Publik;
4. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Emiten atau Perusahaan Publik tersebut.

### **Independensi Komisaris Independen**

Seluruh Komisaris Independen berkomitmen untuk menjalankan tugas dan tanggung jawabnya dengan profesional, objektif, dan penuh integritas. Selama menjalankan tugasnya, Komisaris Independen menyatakan dirinya tetap independen kepada RUPS.

### **Pelaksanaan Tugas**

Dewan Komisaris melaksanakan tugas pengawasan dan pemberian rekomendasi kepada Direksi melalui pembahasan secara berkala dalam rapat internal Dewan Komisaris (Presidium BOC), dan rapat bersama Direksi (Presidium BOC-BOD). Selain itu Dewan Komisaris juga memberikan rekomendasi secara tertulis kepada Direksi. Selanjutnya, Dewan Komisaris akan melakukan pemantauan terhadap pelaksanaan rekomendasi yang telah diberikan.

1. Candidate for Independent Commissioners is not a person who worked for, or had the authority and responsibility to plan, lead, control or supervise the activities of an Issuer or Public Company within the last 6 months, except for reappointment as an Independent Commissioner of the Issuer or Public Company for the following period;
2. Does not own shares, either directly or indirectly, in the Issuer or Public Company;
3. Has no affiliation with the Issuer or Public Company, members of the Board of Commissioners, members of the Board of Directors, or the majority shareholders of the Issuer or Public Company;
4. Does not have any direct or indirect business relationships related to the business activities of the Issuer or Public Company.

### **Independence of Independent Commissioners**

All Independent Commissioners are committed to carrying out their duties and responsibilities professionally, objectively and with integrity. While carrying out their duties, the Independent Commissioner declares that they remain independent to the GMS.

### **Implementation of Duties**

The Board of Commissioners carries out its supervisory duties and provides recommendations to the Board of Directors through regular discussions at internal meetings of the Board of Commissioners (BOC Presidium), and joint meetings with the Board of Directors (BOC-BOD Presidium). In addition, the Board of Commissioners also provides written recommendations to the Board of Directors, and will monitor the implementation of the recommendations given.



### Rapat Dewan Komisaris

Dewan Komisaris memiliki kewajiban untuk mengadakan rapat internal (Presidium BOC dan BOD) secara berkala, paling kurang 1 kali setiap bulan, dan rapat internal komisaris (Rapat Komisaris) paling kurang 1 kali dalam 4 bulan. Dewan Komisaris juga menghadiri RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa, dengan daftar kehadiran telah disampaikan pada sub bab RUPS laporan tahunan ini. Adapun selama tahun 2023, Perseroan telah melaksanakan 12 kali Rapat Presidium BOC dan BOD dan 3 kali Rapat internal Komisaris.

### Board of Commissioners' Meetings

The Board of Commissioners are obligated to hold internal meetings (BOC and BOD Presidium) at least once every month, and internal Board of Commissioners' Meetings at least once every 4 months. The Board of Commissioners also attends all GMS, including the Annual GMS and Extraordinary GMS, with the attendance list submitted in the GMS sub-chapter of this annual report. During 2023, the Company held 12 BOC and BOD Presidium Meetings and 3 internal Board of Commissioners' Meetings.

### Tingkat Kehadiran Dewan Komisaris pada Rapat Dewan Komisaris

Board of Commissioners Attendance Level at Board of Commissioners Meetings

| Nama<br>Name            | Jabatan<br>Position  | Presidium BOC-BOD<br>BOC-BOD Presidium |                                    | Rapat Komisaris<br>BOD Meeting     |                                    |
|-------------------------|--|--|------------------------------------|------------------------------------|------------------------------------|
|                         |  | Jumlah Rapat<br>Number of Meetings     | Jumlah Kehadiran<br>Total Attended | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Total Attended |
| Ivan Rizal Sini         | Komisaris Utama<br>President Commissioner  | 12                                     | 12                                 | 3                                  | 3                                  |
| Wishnutama Kusubandio   | Wakil Komisaris Utama<br>Komisaris Independen<br>Vice President Commissioner<br>Independent Commissioner | 12                                     | 12                                 | 3                                  | 3                                  |
| Chairul Radjab Nasution | Komisaris Independen<br>Independent Commissioner   | 12                                     | 12                                 | 3                                  | 3                                  |
| Rito Alam Rizal Sini    | Komisaris<br>Commissioner  | 12                                     | 12                                 | 3                                  | 3                                  |
| Sunata Tjiterosampurno  | Komisaris<br>Commissioner  | 12                                     | 12                                 | 3                                  | 3                                  |

Dewan Komisaris menyampaikan tanggapan-tanggapan terhadap usulan-usulan yang disampaikan Direksi serta memberikan rekomendasi terkait pengelolaan Perseroan kepada Direksi dalam bentuk surat persetujuan dan surat keputusan. Selama tahun 2023, kami mengeluarkan beberapa Surat Keputusan di antaranya:

The Board of Commissioners submits responses to proposals from the Board of Directors, and provides recommendations on the management of the Company to the Board of Directors in the form of approval letters and decision letters. During 2023, the following decrees were issued:

| No. | Nomor Surat<br>Letter Number | Tanggal<br>Date                       | Perihal<br>Subject   |
|-----|------------------------------|---------------------------------------|--|
| 1   | 001-KEP/KOMUT/II/2023        | 15 Februari 2023<br>February 15, 2023 | Keputusan Sirkuler Persetujuan Penyertaan Saham di Morula Bunda International<br>Circular Approval of Share Investment in Morula Bunda International   |
| 2   | 003-KEP/KOMUT/VI/2023        | 9 Juni 2023<br>June 9, 2023           | Keputusan Sirkuler Dewan Komisaris BMHS (Penunjukan Pimpinan Rapat RUPS)<br>Circular Approval of BMHS Board of Commissioners (Appointment of Chair of the GMS Meeting)                                     |
| 3   | 006-KEP/KOMUT/XII/2023       | 3 Desember 2023<br>December 3, 2023   | Keputusan Sirkuler Dewan Komisaris BMHS (Penunjukan Pimpinan Rapat RUPSLB)<br>Circular Approval of BMHS Board of Commissioners (Appointment of Chair of the Extraordinary General Meeting of Shareholders) |
| 4   | 007-KEP/KOMUT/XII/2023       | 31 Desember 2023<br>December 31, 2023 | SK Persetujuan Rencana Kerja Anggaran Perusahaan PT Bundamedik Tbk Tahun 2024<br>Decree on Approval of PT Bundamedik Tbk Company Budget Work Plan for 2024   |

### Peningkatan Kompetensi

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Dewan Komisaris untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Dewan Komisaris mengikuti seminar, konferensi, *workshop* terkait pelayanan kesehatan, perkembangan regulasi terbaru, dan topik-topik lain yang relevan untuk menunjang fungsi pengawasan Perseroan. Adapun beberapa pelatihan yang diikuti Dewan Komisaris selama tahun 2023 di antaranya:

### Competency Development

The Company provide opportunities for all Company personnel, including the Board of Commissioners, to participate in training to develop their competency to support the implementation of their duties. The Board of Commissioners participates in seminars, conferences, workshops related to health services, the latest regulatory developments, and other relevant topics to support the Company's supervisory function. The Board of Commissioners participated in the following training in 2023:

| No. | Tanggal Pelatihan<br>Training Date                | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer                      |
|-----|---|--|---|
| 1   | 23 - 25 Januari 2023<br>January 23 - 25, 2023     | Jakarta International Gastrointestinal Endoscopy Symposium (JIGES)   | PT Multi Taruna Sejati                          |
| 2   | 21-22 Juni 2023<br>June 21-22, 2023               | Komisaris Profesional "Menjadi Komisaris yang Kompeten dan Bertanggung Jawab"<br>Professional Commissioner "Become a Competent and Responsible Commissioner" | PT Intipesan Pariwara                           |
| 3   | 10 - 14 Juli 2023<br>July 10 - 14, 2023           | World Hospital Congress-Lisbon-Portugal  | International Hospital Federation               |
| 4   | 11 - 13 September 2023<br>September 11 - 13, 2023 | Koordinasi Nasional (KONAS) Gastroenterohepatologi<br>National Coordination (KONAS) Gastroenterohepatology   | PT Multitaruna Sejati                           |
| 5   | 3 Oktober 2023<br>October 3, 2023                 | Seminar Nasional Economic Outlook 2024<br>National Seminar on 2024 Economic Outlook  | Asosiasi Perusahaan Pembiayaan Indonesia (APPI) |





| No. | Tanggal Pelatihan<br>Training Date          | Nama Pelatihan<br>Training Name   | Penyelenggara<br>Organizer  |
|-----|---|---|---|
| 6   | 9 - 10 Oktober 2023<br>October 9 - 10, 2023 | Comprehensive Geriatric Approach  | PT Bintang Buana  |
| 7   | 2 November 2023<br>November 2, 2023         | Stakeholders Business Forum Luncheon "Kolaborasi IDX dan Stakeholders dalam Rangka Peningkatan Jumlah dan Kualitas Perusahaan Tercatat dan Penerbitan Efek Pasar Modal"<br>Stakeholders Business Forum Luncheon "Collaboration between IDX and Stakeholders to Increase the Number and Quality of Listed Companies and the Issuance of Capital Market Securities" | PT Bussa Efek Indonesia (BEI), PT Kliring Penjaminan Efek Indonesia (KPEI) & PT Kustodian Sentral Efek Indonesia (KSEI) |

Dewan Komisaris telah mengikuti tujuh pelatihan, yang antara lain membahas tentang menjadi Komisaris yang kompeten dan bertanggung jawab sebagai Komisaris Profesional sepanjang tahun 2023.

#### Penilaian atas Kinerja Direksi

Dewan Komisaris mempertimbangkan sejumlah faktor, baik eksternal maupun internal dalam melakukan penilaian atas kinerja Direksi. Dewan Komisaris mempertimbangkan faktor kondisi perekonomian, kondisi industri pelayanan kesehatan, khususnya perubahan regulasi di bidang kesehatan. Penilaian kinerja Direksi dilakukan dengan mempertimbangkan pencapaian KPI Direksi, pelaksanaan kebijakan strategis yang meliputi pelayanan kesehatan, finansial, teknologi informasi, SDM, dan kinerja unit usaha, dengan tetap memperhatikan faktor eksternal.

Berdasarkan hasil evaluasi, Dewan Komisaris menilai bahwa Direksi secara keseluruhan telah berhasil merealisasikan target *Key Performance Indicator* (KPI) tahun 2023 dengan pencapaian yang cukup memuaskan. Hal ini menunjukkan komitmen tinggi Direksi dalam mengelola Perseroan dengan mengedepankan prinsip kehati-hatian, transparansi, dan tata kelola perusahaan yang baik.

In 2023, the Board of Commissioners attended seven training sessions that discussed how to become competent and responsible and professional Commissioners.

#### Board of Directors' Performance Assessment

The Board of Commissioners considers a number of external and internal factors when assessing the Board of Directors performance. The Board of Commissioners considers economic conditions, the condition of the health service industry, especially changes in regulations in the health sector. The Board of Directors' performance assessment is carried out by considering the achievement of the Board of Directors' KPIs, implementation of strategic policies including health services, finance, information technology, human capital and business unit performance, while still paying attention to external factors.

Based on the evaluation results, the Board of Commissioners considers that the Board of Directors as a whole has succeeded in realizing the Key Performance Indicator (KPI) targets for 2023 with satisfactory achievements. This shows the Board of Directors' high commitment in managing the Company by prioritizing the principles of prudence, transparency, and good corporate governance.

## Direksi

### Board of Directors



Direksi memiliki peran sebagai organ pengelolaan Perseroan. Direksi bertindak mewakili kepentingan Perseroan baik di dalam maupun di luar pengadilan, sesuai dengan ketentuan anggaran dasar, dengan tujuan untuk mencapai visi, misi, dan sasaran jangka panjang Perseroan. Direksi mempertanggungjawabkan peran pengelolaannya kepada pemegang saham melalui RUPS.

#### Tugas dan Tanggung Jawab

Direksi bertanggung jawab dalam merumuskan kebijakan, strategi, target, dan merealisasikan melalui tindakan manajemen yang diperlukan untuk keberlanjutan Perseroan. Masing-masing anggota Direksi memiliki tugas dan tanggung jawab, baik secara kolektif, kolegial, maupun secara divisional.

The Board of Directors' role relates to the Company's management. The Board of Directors acts to represent the Company's interests both inside and outside the court, in accordance with the provisions of the articles of association, with the aim of achieving the Company's vision, mission and long-term targets. The Board of Directors is accountable for its management role to shareholders through the GMS.

#### Duties and Responsibilities

The Board of Directors is responsible for formulating and realizing the policies, strategies, targets through management actions necessary for the Company's sustainability. Each member of the Board of Directors has duties and responsibilities, collectively, collegially and divisionally.



Secara umum Direksi memiliki tugas dan tanggung jawab untuk:

1. Memimpin dan mengelola Perseroan sesuai dengan maksud dan tujuan Perseroan, serta senantiasa berusaha meningkatkan efisiensi dan efektivitas kinerja Perseroan;
2. Menguasai, memelihara, dan mengelola aset Perseroan untuk kepentingan Perseroan;
3. Menyusun dan menyampaikan rencana kerja tahunan yang memuat anggaran tahunan Perseroan kepada Dewan Komisaris, untuk mendapatkan persetujuan Dewan Komisaris, sebelum dimulainya tahun buku yang akan datang.

Perseroan memiliki 6 orang anggota Direksi, yang terdiri dari Direktur Utama dan 5 orang Direktur yang bertanggung jawab terhadap pengelolaan direktorat yang dipimpinnya. Pada tanggal 17 Oktober 2023, Perseroan menerima surat permohonan pengunduran diri dari Ibu dr. Ivonne M. Rampun, dari jabatannya selaku Direktur Perseroan dan telah mendapatkan persetujuan dari RUPSLB tanggal 7 Desember 2023. Perseroan telah melaksanakan kegiatan yang diperlukan sehingga tidak menimbulkan dampak material yang merugikan terhadap kegiatan operasional, hukum, kondisi keuangan atau kelangsungan operasional Perseroan.

### **Tugas dan Tanggung Jawab Masing-Masing Anggota Direksi**

Tugas dan tanggung jawab masing-masing anggota Direksi telah dijabarkan secara rinci dalam pedoman kerja Direksi, di antaranya:

Overall, the Board of Directors duties and responsibilities include:

1. Leading and managing the Company in accordance with the Company's aims and objectives, and striving to improve the Company's performance efficiency and effectiveness;
2. Controlling, maintaining and managing the Company's assets for the benefit of the Company;
3. Preparing and submitting an annual work plan containing the Company's annual budget to the Board of Commissioners, to obtain approval from the Board of Commissioners, before the start of the next financial year.

The Company's Board of Directors comprises 6 members, consisting of the President Director and 5 Directors who are responsible for managing the directorate they head. On October 17, 2023, the Company received a resignation letter from dr. Ivonne M. Rampun, from her position as Director of the Company, and this was approved through an EGMS on December 7, 2023. The Company carried out the necessary requirements so that it did not have any material adverse impact on operational activities, legal, financial condition, or the continuity of the Company's operations.

### **Duties and Responsibilities of Each Member of the Board of Directors**

The duties and responsibilities of each member of the Board of Directors are described in detail in the Board of Directors' work guidelines, and include:



## Mesha Rizal Sini

### Direktur Utama | President Director

1. Mengontrol dan mengawasi semua operasional bisnis, karyawan, dan kegiatan usaha Perseroan, termasuk kinerja keuangan, investasi, usaha bisnis yang lain, serta kinerja direksi fungsional.
  2. Mengembangkan, menjalankan strategi bisnis Perseroan, dan mengimplementasikan bisnis yang komprehensif untuk memfasilitasi pencapaian perencanaan operasi yang hemat biaya dan kegiatan pengembangan pasar.
  3. Mendelegasikan tanggung jawab dan melakukan pengawasan tim eksekutif, memberikan bimbingan dan motivasi untuk dapat meningkatkan kinerja maksimum.
  4. Memastikan penerapan budaya Perseroan dan memastikan kebijakan Perseroan maupun pedoman hukum yang berlaku disampaikan dan ditaati oleh seluruh karyawan.
  5. Memelihara kepercayaan dan menjalin komunikasi yang baik dengan pemegang saham, mitra bisnis, dan pihak terkait yang berwenang.
  6. Mengevaluasi semua laporan yang diajukan Direksi dan Sekretaris Perusahaan, menganalisis situasi dan kejadian yang menimbulkan masalah serta memberikan solusi untuk memastikan keberlangsungan dan pertumbuhan Perseroan.
1. Controlling and supervising all Company business operations, employees and business activities, including financial performance, investments, other business ventures, as well as the performance of functional Directors.
  2. Developing and executing the Company's business strategy, and implementing comprehensive business to help in the achievement of cost-effective operational planning and market development activities.
  3. Delegating responsibilities and supervising the executive team, providing guidance and motivation to improve maximum performance.
  4. Ensuring the application of the Company's culture, and ensuring the Company's policies and applicable legal guidelines are conveyed and adhered to by all employees.
  5. Maintaining the trust and establishing good communication with shareholders, business partners and related authorities.
  6. Evaluating all reports submitted by the Board of Directors and Corporate Secretary, analyzing situations and events that could cause problems, and providing solutions to ensure the sustainability and growth of the Company.



## Nurhadi Yudiyantho

### Direktur Pengelola | Managing Director



1. Berkontribusi sepenuhnya terhadap pengembangan strategi Perseroan (*business plan*) serta pengambilan keputusan (*action plan*) jangka pendek, menengah, dan panjang, sejalan dengan kebijakan Perseroan.
  2. Merencanakan, mengoordinasikan penyusunan anggaran Perseroan, mengontrol, dan memastikan penggunaan dana dilakukan secara efektif dan efisien dalam menunjang operasional Perseroan.
  3. Mengarahkan aktivitas pengadaan, *purchasing*, *budgeting*, aset, *inventory*, dan manajemen umum agar efektif dan efisien serta memastikan berjalan sesuai dengan kebijakan dan strategi Perseroan.
  4. Bekerja sama dengan Hospital Directors untuk menumbuhkan bisnis, merumuskan strategi dan rencana untuk pertumbuhan pendapatan Perseroan.
  5. Membangun kredibilitas yang baik dan mengelola hubungan kerja yang kuat dengan pihak eksternal termasuk pelanggan, vendor, dan pihak-pihak yang terkait.
1. Contributing fully to the development of the Company's strategy (business plan) as well as the short, medium and long-term decision-making (action plans), in line with the Company policies.
  2. Planning, coordinating the preparation of the Company's budget and control, and ensuring funds are used effectively and efficiently to support the Company's operations.
  3. Directing procurement, purchasing, budgeting, assets, inventory and general management activities so they are effective and efficient, and ensuring they run in accordance with Company policies and strategies.
  4. Collaborating with the Hospital Directors to grow the business, and formulating strategies and plans for the Company's revenue growth.
  5. Building good credibility and managing strong working relationships with external parties including customers, vendors and related parties.





## Cuncun Wijaya

### Direktur Keuangan

Finance Director

1. Berkontribusi sepenuhnya terhadap pengembangan strategi Perseroan, pengambilan keputusan, serta menyediakan analisis keuangan pada semua kegiatan, rencana, target, dan arah bisnis.
  2. Mengendalikan secara keseluruhan fungsi akuntansi Perseroan, serta menyajikan laporan keuangan tahunan kepada Dewan Komisaris, Direksi, dan para pemangku kepentingan.
  3. Mengoordinasikan dan mengontrol perencanaan, pelaporan, maupun pembayaran kewajiban pajak Perseroan secara efisien, akurat, tepat waktu, serta memastikan pemenuhan kepatuhan terhadap regulasi.
  4. Bertanggung jawab terhadap kebijakan manajemen kas Perseroan.
  5. Mengelola kebijakan Perseroan mengenai persyaratan modal, hutang, perpajakan, ekuitas, pelepasan dan akuisisi yang sesuai, tepat sasaran.
1. Contributing fully to the development of the Company's strategy, decision-making, and providing financial analysis for all activities, plans, targets and business directives.
  2. Controlling the Company's overall accounting function, as well as presenting annual financial reports to the Board of Commissioners, Board of Directors and stakeholders.
  3. Coordinating and controlling the planning, reporting and payment of the Company's tax obligations efficiently, accurately, on time, and ensuring compliance with regulations.
  4. Being responsible for the Company's cash management policies.
  5. Managing the Company policies concerning capital requirements, debt, taxation, equity, and appropriate and on target disposals and acquisitions.



## Tedy Homogin

### Direktur IT | IT Director



1. Merencanakan, memimpin, dan mengimplementasikan strategi big data dan teknologi digital, sejalan dengan arah strategis Perseroan sebagai penyedia layanan kesehatan dengan teknologi medis modern.
  2. Merancang, menetapkan kebijakan dan sistem Teknologi Informasi (TI) dengan menganalisis kebutuhan TI setiap departemen, melakukan pengawasan terhadap infrastruktur TI (sistem komputer, keamanan jaringan, sistem informasi dan komunikasi), serta melakukan evaluasi dan peningkatan sistem sesuai kebutuhan Perseroan.
  3. Bertanggung jawab terhadap pengadaan perangkat lunak maupun perlengkapan teknologi, termasuk menentukan anggaran, proses, dan standar sistem informasi yang dibutuhkan Perseroan.
  4. Mengembangkan prosedur operasi standar yang selaras dengan praktik terbaik, dan memastikan tersedianya protokol dan pedoman tertulis untuk seluruh staf TI maupun semua pengguna TI.
  5. Mengikuti perkembangan TI dan memberikan rekomendasi sesuai kebutuhan Perseroan.
  6. Melakukan koordinasi, delegasi, dan supervisi terhadap SDM pada Departemen TI.
1. Planning, heading and implementing big data and digital technology strategies, in line with the Company's strategic direction as a provider of health services using modern medical technology.
  2. Designing, instigating Information Technology (IT) policies and systems by analyzing the IT needs of each department, supervising IT infrastructure (computer systems, network security, information and communication systems), and evaluating and improving systems based on the Company's needs.
  3. Being responsible for the procurement of software and technological equipment, including determining the budget, processes and information system standards required by the Company.
  4. Developing standard operating procedures aligned with best practices, and ensuring written protocols and guidelines are available for all IT staff and all IT users.
  5. Follow IT developments and provide recommendations based on the Company's needs.
  6. Coordinating, delegating and supervising HC in the IT Department.





## Emilia Rouli

### Direktur Sumber Daya Manusia

Human Capital Director

1. Mengembangkan rencana korporasi terkait SDM seperti kompensasi, tunjangan, kesehatan dan keselamatan, dan sebagainya.
  2. Mendukung SDM Perusahaan dengan menyusun strategi evaluasi kinerja, ketenagakerjaan, pelatihan, dan pengembangan kompetensi.
  3. Mematuhi peraturan perundang-undangan yang berlaku dengan mempelajari peraturan baru dan memberikan masukan kepada manajemen terkait keputusan tertentu.
  4. Memfasilitasi dan memantau kegiatan administrasi atas program SDM, namun tidak terbatas pada kompensasi, tunjangan dan cuti, tindakan disipliner, perselisihan dan investigasi, kinerja dan manajemen talenta, produktivitas, pengakuan dan moral, kesehatan dan keselamatan kerja, serta pelatihan dan pengembangan kompetensi.
  5. Menetapkan program, strategi dan proses terkait paket kompensasi dan tunjangan, rekrutmen, manajemen kinerja, keterlibatan karyawan, manajemen talenta/pengembangan organisasi, dan hubungan karyawan untuk mencapai tujuan organisasi.
  6. Menjadi penghubung komunikasi untuk hubungan ketenagakerjaan dan berkomunikasi dengan serikat pekerja.
1. Developing corporate plans related to HC including compensation, benefits, health and safety, and others.
  2. Supporting the Company's HC by developing strategies for performance evaluation, employment, training and competency development.
  3. Complying with applicable laws and regulations by studying new regulations and providing input to management on certain decisions.
  4. Facilitating and monitoring administrative activities for HC programs, but not limited to compensation, benefits and leave, disciplinary actions, disputes and investigations, performance and talent management, productivity, recognition and morale, occupational health and safety, as well as training and competency development.
  5. Establishing programs, strategies and processes related to compensation and benefits packages, recruitment, performance management, employee engagement, talent management/organizational development, and employee relations to achieve organizational goals.
  6. Acting as a communication liaison for employment relations and communicating with labor unions.





## Ivonne Rampun

### Direktur Medis, Keperawatan & Kualitas Medical, Nursing & Quality Director



1. Membuat rencana dan program kerja tahunan divisi medik, penunjang medik, keperawatan, dan penjaminan mutu pelayanan kesehatan.
  2. Menetapkan kebijakan dan panduan organisasi medis dan keperawatan termasuk mekanisme dan prosedur kerja dari bidang medis, penunjang medis, keperawatan, komite medik, komite keperawatan, dan komite tenaga kesehatan lainnya.
  3. Melaksanakan pengawasan dan evaluasi agar sesuai dengan rencana kerja serta merekomendasikan implementasi program kerja pada aktivitas pelayanan medis, penunjang medis dan keperawatan agar sesuai dengan standar profesi, standar pelayanan, dan ketentuan yang berlaku.
  4. Melakukan koordinasi dengan seluruh Hospital Directors, seluruh kepala departemen, dan seluruh kepala bidang terkait untuk setiap penyelesaian masalah dan perbaikan kualitas di masing-masing rumah sakit, serta membantu rumah sakit menciptakan lingkungan yang mendukung peningkatan budaya keselamatan pasien di rumah sakit.
  5. Melakukan pengawasan dan evaluasi secara berkesinambungan dengan seluruh kepala bidang medis, penunjang medis, keperawatan, SDM dan mutu pelayanan terkait dengan pengembangan rencana kerja, implementasi program kerja, supervisi, dan aktivitas pelaporan.
  6. Melakukan koordinasi terhadap pelaporan indikator mutu serta validitas laporan mutu setiap unit usaha dan anak usaha serta memastikan langkah perbaikan/identifikasi perbaikan terkait analisis laporan.
1. Preparing annual work plans and programs for the medical, medical support, nursing and health service quality maintenance divisions.
  2. Establishing policies and guidelines for the medical and nursing organization, including work mechanisms and procedures for the medical, medical support, nursing, medical committee, nursing committee and other health worker committees.
  3. Carrying out supervision and evaluation so it is in accordance with the work plan and recommending the implementation of work programs in medical, medical support and nursing service activities so they comply with professional standards, service standards and applicable regulations.
  4. Coordinating with all Hospital Directors, all heads of departments, and all heads of related fields to resolve any problems and improve the quality in each hospital, and help hospitals create an environment that supports increasing the patient safety culture in the hospitals.
  5. Carrying out continuous supervision and evaluation with all heads of medical, medical support, nursing, human capital and service quality related to the development of work plans, implementation of work programs, supervision and reporting activities.
  6. Coordinating the reporting of quality indicators and the validity of quality reports for each business unit and subsidiary, and ensuring corrective steps/identification of improvements related to report analysis.



### Pedoman Kerja

Direksi telah memiliki pedoman kerja (*board manual*) sebagai panduan dalam menunaikan tugas dan tanggung jawabnya. Pedoman Direksi antara lain mengatur tentang hak, wewenang, tugas, tanggung jawab, serta tata tertib yang wajib dipatuhi Direksi. Seluruh aspek tata laksana pedoman Direksi telah termuat dalam Pedoman Tata Kelola Perusahaan.

### Rapat Direksi

Direksi memiliki kewajiban untuk melaksanakan rapat internal secara berkala paling kurang 1 kali setiap bulan dan rapat gabungan bersama Dewan Komisaris secara berkala paling kurang 1 kali dalam 4 bulan. Direksi juga menghadiri RUPS, baik RUPS Tahunan maupun RUPS Luar Biasa, dengan daftar kehadiran telah disampaikan pada sub-bab RUPS laporan tahunan ini. Adapun selama tahun 2023, Direksi telah melaksanakan 24 kali rapat internal, serta 12 kali rapat gabungan dengan Dewan Komisaris.

### Work Guidelines

The Board of Directors has work guidelines (board manual) for carrying out its duties and responsibilities. The Board of Directors' Guidelines regulates the rights, authorities, duties, responsibilities and regulations that the Board of Directors must comply with. All Board of Directors' management guidelines aspects are contained in the Corporate Governance Guidelines.

### Board of Directors' Meetings

The Board of Directors are obligated to hold regular internal meetings at least once every month and regular joint meetings with the Board of Commissioners at least once every 4 months. The Board of Directors also attends the GMS, both the Annual GMS and the Extraordinary GMS, with the attendance list submitted in the GMS sub-chapter of this annual report. In 2023, the Board of Directors held 24 internal meetings, as well as 12 joint meetings with the Board of Commissioners.

### Tingkat Kehadiran Direksi pada Rapat Direksi

Directors' Attendance Level at Board of Directors' Meetings

| Nama<br>Name       | Jabatan<br>Position                  | Rapat Internal<br>Internal Meetings |                                    |                                       | Rapat Gabungan<br>Joint Meetings   |                                    |                                       |
|--------------------|--------------------------------------|-------------------------------------|------------------------------------|---------------------------------------|------------------------------------|------------------------------------|---------------------------------------|
|                    |                                      | Jumlah Rapat<br>Number of Meetings  | Jumlah Kehadiran<br>Total Attended | Tingkat Kehadiran<br>Attendance Level | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Total Attended | Tingkat Kehadiran<br>Attendance Level |
| Mesha Rizal Sini   | Direktur Utama<br>President Director | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |
| Nurhadi Yudiyantho |                                      | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |
| Tedy Homogin       |                                      | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |
| Cuncun Wijaya      | Direktur<br>Director                 | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |
| Emilia Rouli       |                                      | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |
| Ivonne Rampun*     |                                      | 24                                  | 24                                 | 100%                                  | 12                                 | 12                                 | 100%                                  |

Keterangan: \* Ivonne Rampun diterima pengunduran dirinya dalam RUPSLB 7 Desember 2023.

Information: \* Ivonne Rampun resignation was accepted at the EGMS on December 7, 2023.



### Peningkatan Kompetensi

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Direksi untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Direksi mengikuti seminar, konferensi, workshop terkait perkembangan pengelolaan pelayanan, perkembangan teknologi informasi dan penunjang, perkembangan regulasi terbaru, serta topik-topik lain yang relevan untuk menunjang fungsi pengelolaan Perseroan. Adapun beberapa pelatihan yang diikuti Direksi selama tahun 2023 di antaranya:

### Competency Development

The Company provides opportunities for all Company personnel, including the Board of Directors, to take part in training to increase their competency to support the implementation of their duties. The Board of Directors attends seminars, conferences, workshops related to developments in service management, in information and supporting technology, in the latest regulations, as well as other relevant topics to support the Company's management functions. The training the Board of Directors participated in during 2023 included:

| No. | Tanggal Pelatihan<br>Training Date    | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer |
|-----|---------------------------------------|--|----------------------------|
| 1   | 3-4 Oktober 2023<br>October 3-4, 2023 | Pelatihan Kapasitas Pimpinan Rumah Sakit & Korporasi Dalam Mengimplementasikan Tata Kelola Klinis Dan Tata Kelola Manajerial<br>Hospital & Corporate Leadership Capacity Training for Implementing Clinical Governance and Managerial Governance | BMHS                       |

Perseroan memiliki program orientasi bagi anggota Direksi yang baru diangkat, yang dilaksanakan oleh Sekretaris Perusahaan. Program orientasi bertujuan untuk memberikan pengenalan tentang lingkup bisnis Perseroan, pengenalan tugas, kewenangan, dan tanggung jawab masing-masing organ Perseroan, serta implementasi tata kelola. Pada tahun 2023, Perseroan tidak melaksanakan program orientasi dikarenakan tidak terdapat anggota Direksi baru.

The Company has an orientation program carried out by the Corporate Secretary for newly appointed members of the Board of Directors. The orientation program is to provide an introduction to the Company's business, an introduction to the duties, authorities and responsibilities of each organ of the Company, as well as governance implementation. In 2023, the Company did not run an orientation program, as there are no new members of the Board of Directors.

### Penilaian atas Kinerja Komite di bawah Direksi

Direksi melakukan pengelolaan Perseroan dengan didukung oleh Komite Investasi & Pengembangan Bisnis, Komite Transformasi Bisnis. Setiap komite, unit, dan fungsi pendukung telah memiliki KPI yang menjadi parameter pelaksanaan tugas dan tanggung jawabnya. Direksi menilai bahwa selama tahun 2023, seluruh organ telah bekerja dengan optimal sesuai dengan ruang lingkup tugas dan tanggung jawabnya, mampu memenuhi KPI, dan mendukung pelaksanaan tugas Direksi dalam mengelola Perseroan.

### Performance Assessment of Committees under the Board of Directors

In managing the Company, the Board of Directors is supported Investment & Business Development Committee, Business Transformation Committee. Each committee, unit and supporting function has KPI for implementing its duties and responsibilities. The Board of Directors' opinion is that during 2023, all organs functioned optimally in accordance with the scope of their duties and responsibilities, and fulfilled their KPI, and supported the implementation of the Board of Directors' duties for managing the Company.

## Nominasi dan Remunerasi Direksi dan Dewan Komisaris

### Board of Directors and Board of Commissioners Nomination and Remuneration

Perseroan memiliki prosedur yang mengatur mekanisme nominasi dan remunerasi anggota Direksi dan Dewan Komisaris. Prosedur tersebut antara lain meliputi kriteria calon anggota Direksi dan Dewan Komisaris, keberagaman komposisi, serta struktur dan besaran remunerasi yang diterima. Dewan Komisaris bertanggung jawab untuk menjalankan fungsi nominasi dan remunerasi anggota Direksi dan Dewan Komisaris, dengan mempertimbangkan rekomendasi dari Komite Nominasi dan Remunerasi.

The Company has procedures that regulate the nomination and remuneration mechanism for members of the Board of Directors and Board of Commissioners, which include the criteria for prospective members of the Board of Directors and Board of Commissioners, diversity in composition, as well as the structure and amount of remuneration received. The Board of Commissioners is responsible for carrying out the nomination and remuneration functions of members of the Board of Directors and Board of Commissioners, taking into account recommendations from the Nomination and Remuneration Committee.

#### Prosedur Nominasi

Dewan Komisaris menjalankan fungsi nominasi sesuai prosedur yang tercantum dalam pedoman kerja, yang meliputi:

1. Merekomendasikan komposisi jabatan anggota Direksi dan/atau Dewan Komisaris;
2. Membuat kebijakan dan kriteria yang dibutuhkan dalam proses nominasi;
3. Membuat kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris;
4. Membuat penilaian kinerja anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi;
5. Memberikan rekomendasi mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris; dan
6. Memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.

#### Nomination Procedure

The Board of Commissioners' nomination function complies with the procedures stated in the work guidelines, which include:

1. Recommending the membership composition for the Board of Directors and/or Board of Commissioners;
2. Instigating policies and criteria needed in the nomination process;
3. Instigating a performance evaluation policy for members of the Board of Directors and/or the Board of Commissioners;
4. Conducting performance assessment for members of the Board of Directors and/or the Board of Commissioners based on benchmarks prepared as evaluation material;
5. Providing recommendations for capacity development programs for members of the Board of Directors and/or the Board of Commissioners; and
6. Providing proposals for candidates who meet the requirements as members of the Board of Directors and/or the Board of Commissioners to the Board of Commissioners to be submitted to the GMS.



### Prosedur dan Besaran Remunerasi

Perseroan mempertimbangkan kapasitas keuangan, kinerja Perseroan pada tahun buku, regulasi yang berlaku, dan melakukan *benchmarking* industri pelayanan kesehatan dalam menetapkan besaran remunerasi yang diberikan kepada anggota Direksi dan Dewan Komisaris. Struktur remunerasi terdiri dari gaji, tunjangan, dan bonus sebagaimana diatur dalam regulasi. Komite Nominasi dan Remunerasi memberikan rekomendasi kepada Dewan Komisaris terkait besaran remunerasi dengan memperhatikan kebijakan remunerasi Perseroan. Selanjutnya, Dewan Komisaris mengusulkan besaran remunerasi untuk mendapat persetujuan pada RUPS. Adapun pada tahun 2023, Perseroan merealisasikan besaran remunerasi yang diberikan kepada anggota Direksi dan Dewan Komisaris senilai Rp12.426.428.212.

### Procedures and Amount of Remuneration

The Company considers the Company's financial capacity, performance during the financial year, applicable regulations, and health service industry benchmarks when determining the amount of remuneration given to members of the Board of Directors and Board of Commissioners. The remuneration structure consists of salaries, benefits and bonuses as regulated in regulations. The Nomination and Remuneration Committee provides recommendations to the Board of Commissioners on the amount of remuneration by taking into account the Company's remuneration policy. Then, the Board of Commissioners proposes the amount of remuneration for approval at the GMS. In 2023, the remuneration given to members of the Board of Directors and Board of Commissioners amounted to Rp12,426,428,212.

## Hubungan Afiliasi (Dewan Komisaris, Direksi, dan Pemegang Saham)

### Affiliated Relationships

#### (Board of Commissioners, Board of Directors and Shareholders)

Dewan Komisaris, Direksi, dan pemegang saham Perseroan memiliki hubungan afiliasi yang bersifat kekeluargaan, dan tidak terdapat bentuk hubungan afiliasi lainnya. Adapun sifat hubungan kekeluargaan tersebut disampaikan sebagai berikut:

The Board of Commissioners, Board of Directors and shareholders of the Company have familial affiliations, but no other forms of affiliation. The nature of the familial relationships is presented as follows:

| No. | Nama<br>Name         | Jabatan<br>Position                          | Sifat Hubungan Kekeluargaan<br>Nature of Familial Relationships  |
|-----|----------------------|--|--|
| 1   | Ivan Rizal Sini      | Komisaris Utama<br>President<br>Commissioner | Saudara kandung Mesha Rizal Sini, Rito Alam Rizal Sini dan Renobulan Rizal Sini Suheimi, serta anak kandung Ietje Ika Rizal Sini<br>Siblings of Mesha Rizal Sini, Rito Alam Rizal Sini and Renobulan Rizal Sini Suheimi, and biological children of Ietje Ika Rizal Sini |
| 2   | Mesha Rizal Sini     | Direktur Utama<br>President Director         | Saudara kandung Ivan Rizal Sini, Rito Alam Rizal Sini dan Renobulan Rizal Sini Suheimi, serta anak kandung Ietje Ika Rizal Sini<br>Siblings of Ivan Rizal Sini, Rito Alam Rizal Sini and Renobulan Rizal Sini Suheimi, and biological children of Ietje Ika Rizal Sini   |
| 3   | Rito Alam Rizal Sini | Komisaris<br>Commissioner                    | Saudara kandung Ivan Rizal Sini, Mesha Rizal Sini dan Renobulan Rizal Sini Suheimi, serta anak kandung Ietje Ika Rizal Sini<br>Siblings of Ivan Rizal Sini, Mesha Rizal Sini and Renobulan Rizal Sini Suheimi, and biological children of Ietje Ika Rizal Sini           |

| No. | Nama<br>Name                 | Jabatan<br>Position           | Sifat Hubungan Kekeluargaan<br>Nature of Familial Relationships  |
|-----|------------------------------|-------------------------------|--|
| 4   | Renobulan Rizal Sini Suheimi | Pemegang Saham<br>Shareholder | Saudara kandung Ivan Rizal Sini, Mesha Rizal Sini dan Rito Alam Rizal Sini, serta anak kandung Ietje Ika Rizal Sini<br>Siblings of Ivan Rizal Sini, Mesha Rizal Sini and Rito Alam Rizal Sini, and biological children of Ietje Ika Rizal Sini |
| 5   | Ietje Ika S. Rizal Sini      | Pemegang Saham<br>Shareholder | Ibu kandung Ivan Rizal Sini, Mesha Rizal Sini, Rito Alam Rizal Sini dan Renobulan Rizal Sini Suheimi<br>Biological mothers of Ivan Rizal Sini, Mesha Rizal Sini, Rito Alam Rizal Sini and Renobulan Rizal Sini Suheimi                         |

Anggota Dewan Komisaris dan Direksi lainnya tidak memiliki hubungan afiliasi dengan pemegang saham, maupun dengan sesama anggota Dewan Komisaris dan Direksi.

Other members of the Board of Commissioners and Board of Directors have no affiliated relationships with shareholders or fellow members of the Board of Commissioners and Board of Directors.

| No. | Nama<br>Name            | Jabatan<br>Position  | Keterangan<br>Information  |
|-----|-------------------------|--|--|
| 1   | Wishnutama Kusubandio   | Wakil Komisaris Utama sekaligus Komisaris Independen<br>Vice President Commissioner and Independent Commissioner |  |
| 2   | Chairul Radjab Nasution | Komisaris Independen<br>Independent Commissioner   | Tidak memiliki hubungan afiliasi dengan pemegang saham, Dewan Komisaris, dan Direksi.              |
| 3   | Sunata Tjiterosampurno  | Komisaris<br>Commissioner  | Have no affiliated relationships with shareholders, Board of Commissioners and Board of Directors. |
| 4   | Nurhadi Yudiyantho      |  |  |
| 5   | Tedy Homogin            |  |  |
| 6   | Emilia Rouli            | Direksi<br>Directors   |  |
| 7   | Cuncun Wijaya           |  |  |
| 8   | Ivonne Rampun           |  |  |

## Komite Audit

### Audit Committee

Perseroan membentuk Komite Audit untuk mendukung efektivitas fungsi pengawasan Dewan Komisaris. Dasar pembentukan Komite Audit adalah Surat Keputusan Dewan Komisaris No.016-I/SK/DIRKOM/IV/2021 tanggal 5 April 2021 tentang Pembentukan dan Pengangkatan Anggota Komite Audit. Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris, dan bertanggung jawab kepada Dewan Komisaris.

The Company established an Audit Committee to support the effectiveness of the Board of Commissioners' supervisory function. The basis for establishing the Audit Committee was contained in the Board of Commissioners Decree No.016-I/SK/DIRKOM/IV/2021 dated April 5, 2021 concerning the Formation and Appointment of Audit Committee Members. The Audit Committee is appointed and dismissed by the Board of Commissioners, and is responsible to the Board of Commissioners.



### Pedoman Kerja

Komite Audit telah memiliki Piagam Komite Audit (*Audit Committee Charter*), yakni pedoman kerja yang disusun berdasarkan POJK No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Piagam Komite Audit ditetapkan oleh Dewan Komisaris Perseroan pada tanggal 5 April 2021, dan disempurnakan lebih lanjut dengan perubahan terakhir pada tanggal 1 Desember 2021. Piagam ini mengatur hal-hal mendasar terkait Komite Audit, di antaranya adalah tugas, tanggung jawab dan wewenang, tata cara dan prosedur kerja, masa jabatan, rapat, serta pelaporan kegiatan komite.

### Komposisi dan Profil

Komite Audit terdiri dari 1 orang ketua, yang merupakan Komisaris Independen dan 2 orang anggota, dengan masa jabatan 5 tahun yang dapat diperpanjang 1 kali untuk periode berikutnya. Selama tahun 2023, tidak terdapat perubahan komposisi anggota komite.

### Komposisi Komite Audit

Audit Committee Composition

| Nama<br>Name                | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment   | Periode<br>Jabatan<br>Period of<br>Office |
|-----------------------------|---------------------|--|---|
| Chairul Radjab Nasution     | Ketua<br>Chair      | Surat Keputusan Pembentukan dan Pengangkatan Anggota Komite Audit No.016-I/SK/DIRKOM/IV/2021 tanggal 5 April 2021  | 2021-2026                                 |
| Marsaulina Olivia Panjaitan | Anggota<br>Member   | Decree on the Formation and Appointment of Audit Committee Members No.016-I/SK/DIIRKOM/IV/2021 dated April 5, 2021   |   |
| Tiwi Setyawati              | Anggota<br>Member   | Surat Keputusan Pembentukan dan Pengangkatan Anggota Komite Audit No.001-KEP/KOMUT/XI/2021 tanggal 25 November 2021<br>Decree on the Formation and Appointment of Audit Committee Members No.001-KEP/KOMUT/XI/2021 dated November 25, 2021 |   |

### Profil Komite Audit

Profil Ketua Komite, Chairul Radjab Nasution, telah disampaikan pada bagian Profil Perusahaan Laporan Tahunan ini.

### Work Guidelines

The Audit Committee has an Audit Committee Charter that includes the work guidelines prepared based on POJK No. 55/POJK.04/2015 dated December 23, 2015 concerning the Establishment and Guidelines for Implementing the Work of the Audit Committee. The Audit Committee Charter was prepared by the Company's Board of Commissioners on April 5, 2021, and further refined with the latest amendment on December 1, 2021. This charter regulates basic matters related to the Audit Committee, including duties, responsibilities and authorities, work procedures, term of office, meetings, and reporting on committee activities.

### Composition and Profiles

The Audit Committee consists of 1 Chair, who is an Independent Commissioner and 2 members, with a term of office of 5 years, which can be extended once for the next period. During 2023, there were no changes to the committee's membership composition.

### Audit Committee Profiles

The profile of the Committee Chair, Chairul Radjab Nasution can be found in the Company Profile section of this Annual Report.



**Marsaulina Olivia Panjaitan - Anggota | Member**

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 42

Domisili | Domicile: Jakarta, Indonesia

Beliau memperoleh gelar Dokter dari Fakultas Kedokteran Universitas Sebelas Maret (2005), gelar Magister Administrasi Rumah Sakit dari Universitas Indonesia (2014), dan Kandidat Doktor Ilmu Kesehatan Masyarakat dari Universitas Indonesia (sejak 2019). Selain itu, Beliau juga mengikuti pendidikan informal yakni sertifikasi ERMCP yang dikeluarkan oleh Enterprise Risk Management Academy (ERMA), Singapura (2018), dan menyelesaikan program Fellowship ISQua (FISQua) pada tahun (2022). Pelatihan verifikasi internal, audit coding pada tahun (2023) CDCAP.

Beliau memulai karier sebagai dokter umum di rumah sakit dan klinik di Jakarta dan sekitarnya (2005-2010), mengabdikan sebagai dokter PTT di Puskesmas Parmonangan (2007-2008), sebagai Manajer Pelayanan Medis di RS Awal Bros Bekasi (2014-2015) dan RSIA Sam Marie Basra (2015-2016), sebagai anggota Komite Audit BPJS, dan dilanjutkan sebagai Komite Manajemen Risiko Dewan Pengawas BPJS Kesehatan (2016-2019).

Beliau tidak memiliki rangkap jabatan baik di dalam maupun di luar Perseroan.

She obtained a Doctor's degree from Faculty of Medicine, Universitas Sebelas Maret (2005), a Master's degree in Hospital Administration from Universitas Indonesia (2014), and a Doctoral Candidate in Public Health Sciences from Universitas Indonesia (since 2019). Also took part in informal education, namely the ERMCP certification issued by the Enterprise Risk Management Academy (ERMA), Singapore (2018), and completed the ISQua Fellowship program (FISQua) in (2022). Internal verification training, coding audit in (2023) CDCAP.

She started her career as a general practitioner in hospitals and clinics in Jakarta and surrounding areas (2005-2010), served as a PTT doctor at Puskesmas Parmonangan (2007-2008), as Medical Services Manager at RS Awal Bros Bekasi (2014-2015) and RSIA Sam Marie Basra (2015-2016), as a member of the BPJS Audit Committee, and continued on the Risk Management Committee of the BPJS Health Supervisory Board (2016-2019).

She does not hold concurrent positions either inside or outside the Company.





**Tiwi Setyawati - Anggota | Member**

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 36

Domisili | Domicile: Jakarta, Indonesia



Beliau meraih gelar Sarjana di bidang Ekonomi dari Universitas Sebelas Maret, Solo (2009), dan Magister Sains Ilmu Ekonomi dari Universitas Gadjah Mada, Yogyakarta (2011) Elementary Credit (2012) Inducement Perkreditan Corporate dan Commercial Banking (2015), Certification ERMAP – ERMCP (2017), Balance Scorecard in Non-Financial Institution (2018), Performance Audit (2017), beliau juga menyelesaikan pendidikan program Fellowship ISQua (FISQua) di tahun (2022) dan telah mengikuti sejumlah pelatihan sertifikasi di antaranya Fellowship ISQua (FISQua) (2022), Certification in Audit Committee Practices (CACP) (2022), Pendidikan Profesi Lanjutan Ikatan Komite Indonesia dengan tema : Risk Management, Assessment dan Profiling (2023), Konferensi Nasional Komite Audit tahun (2023) dengan tema : Keberlanjutan dan Pertumbuhan Persero melalui Pengawasan dan Pengendalian Resiko.

Beliau memulai karier di PT Bank Mandiri (Persero) Tbk hingga tahun (2016) dan selanjutnya menjabat sebagai Anggota Komite Manajemen Risiko dan Komite Audit pada Dewan Pengawas BPJS Kesehatan RI (2016-2021). Selain itu, pernah menduduki jabatan sebagai Plt Sekretaris Dewan Pengawas BPJS Kesehatan RI (2017). Saat ini Beliau juga masuk menjadi Anggota Bidang Usaha Kecil dan Menengah dalam Asosiasi Pengusaha Indonesia (APINDO)-Sulawesi Selatan.

Beliau tidak memiliki rangkap jabatan baik di dalam maupun di luar Perseroan.

She obtained a Bachelor's degree in Economics from Universitas Sebelas Maret, Solo (2009), and a Master of Science in Economics from Universitas Gadjah Mada, Yogyakarta (2011) Elementary Credit (2012) Corporate Credit Inducement and Commercial Banking (2015), Certification ERMAP – ERMCP (2017), Balance Scorecard in Non-Financial Institution (2018), Performance Audit (2017), also completed the ISQua (FISQua) Fellowship program (2022) and attended a number of certification training including ISQua Fellowship (FISQua) (2022), Certification in Audit Committee Practices (CACP) (2022), Advanced Professional Education at the Ikatan Komite Indonesia with the theme: Risk Management, Assessment and Profiling (2023), National Audit Committee Conference in (2023) with the theme: Sustainability and Growth of the Company through Monitoring and Controlling Risks.

She started her career at PT Bank Mandiri (Persero) Tbk until (2016) and then served as Member of the Risk Management Committee and Audit Committee at the BPJS Kesehatan RI Supervisory Board (2016-2021). Also held the position of Acting Secretary of the BPJS Kesehatan RI Supervisory Board (2017). Currently a is also a member of the Small and Medium Enterprises Sector at Asosiasi Pengusaha Indonesia (APINDO)-South Sulawesi.

She does not hold concurrent positions either inside or outside the Company.



### Pernyataan Independensi

Perseroan menjunjung tinggi penerapan prinsip independensi dalam pengangkatan Komite Audit. Komite Audit berasal dari profesional independen yang memiliki integritas, pengalaman, kompetensi, dan kapasitas untuk memberikan rekomendasi secara profesional dan objektif kepada Dewan Komisaris. Komite Audit berkomitmen untuk senantiasa menjalankan tugas dan tanggung jawabnya dengan penuh integritas sesuai kemampuan dan keahlian yang dimiliki, bertindak secara profesional dan independen, serta terhindar dari segala bentuk benturan kepentingan.

### Tugas dan Tanggung Jawab

Komite Audit Perseroan memiliki tugas dan tanggung jawab sebagai berikut:

1. Melakukan penelaahan informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas, antara lain laporan keuangan, proyeksi, dan informasi keuangan lainnya terkait dengan informasi keuangan Perseroan;
2. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan;
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya;
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan atau auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, imbalan jasa, dengan menelaah hasil kerjanya;
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut Direksi terhadap temuan auditor internal;

### Statement of Independence

The Company upholds the application of the principle of independence when appointing the Audit Committee. The Audit Committee consists of independent professionals who have integrity, experience, competence and capacity to provide professional and objective recommendations to the Board of Commissioners. The Audit Committee is committed to carrying out its duties and responsibilities with full integrity according to its capabilities and expertise, acting professionally and independently, and avoiding all forms of conflicts of interest.

### Duties and Responsibilities

The Company's Audit Committee's duties and responsibilities include:

1. Reviewing the financial information to be released by the Company to the public and/or authorities, including financial reports, projections and other financial information related to the Company's financial information;
2. Reviewing the Company's compliance with laws and regulations related to the Company's activities;
3. Providing independent opinions in the event of differences of opinion between management and accountants related to the services provided;
4. Providing recommendations to the Board of Commissioners related to the appointment of external accountants or auditors based on independence, scope of assignment, compensation for services, by reviewing the results of their work;
5. Reviewing the internal auditor audits and supervising the Board of Directors' follow-up to the internal auditor's findings;



6. Melakukan penelaahan terhadap pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris;
7. Melakukan penelaahan atas pengaduan terkait proses akuntansi dan pelaporan keuangan Perseroan;
8. Melakukan penelaahan dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan; dan
9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.

6. Reviewing the risk management carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners;
7. Reviewing complaints related to the Company's accounting and financial reporting processes;
8. Reviewing and providing advice to the Board of Commissioners related to potential conflicts of interest of the Company; and
9. Maintaining the confidentiality of Company documents, data and information.

### Pelatihan dan Sertifikasi Komite Audit

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Komite Audit untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Komite Audit mengikuti pelatihan dan sertifikasi secara berkala terkait regulasi, audit, pelaporan, dan topik-topik lain yang relevan untuk menunjang kinerjanya. Adapun beberapa pelatihan yang diikuti Komite Audit selama tahun 2023, di antaranya:

### Audit Committee Training and Certification

The Company provides opportunities for all Company personnel, including the Audit Committee, to take part in training to increase their competency to support the implementation of their duties. The Audit Committee attends training and certification related to regulations, audits, reporting and other relevant topics to support its performance. The training the Audit Committee participated in during 2023 included:

| No. | Tanggal Pelatihan<br>Training Date      | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer               |
|-----|---|--|--|
| 1   | 27 September 2023<br>September 27, 2023 | Pendidikan Profesi Lanjutan Ikatan Komite Indonesia dengan tema: Risk Management, Assessment dan Profiling 2023<br>Indonesian Committee Association Advanced Professional Education with the theme: Risk Management, Assessment and Profiling 2023                                     | Ikatan Komite Audit Indonesia (IKAI)     |
| 2   | 19 Oktober 2023<br>October 19, 2023     | Konferensi Nasional Komite Audit tahun 2023 dengan tema: Keberlanjutan dan Pertumbuhan Persero melalui Pengawasan dan Pengendalian Risiko<br>National Audit Committee Conference in 2023 with the theme: Sustainability and Growth of the Company through Supervision and Risk Control | Ikatan Komite Audit Indonesia (IKAI)     |
| 3   | 26 Mei 2023<br>May 26, 2023             | Pelatihan verifikasi internal, audit coding pada tahun 2023 (CDCAP)<br>Internal verification training, coding audit by 2023 (CDCAP)  | Perhimpunan Pemerhati INACBG's Indonesia |

### Pelaksanaan Rapat

Komite Audit memiliki kewajiban untuk melaksanakan rapat secara berkala paling kurang 1 kali dalam 3 bulan, dengan mengacu kepada Pasal 13 POJK No. 55/POJK.04/2015. Selanjutnya, pasal 14 mengatur bahwa rapat dapat diselenggarakan apabila dihadiri oleh lebih dari 50% jumlah anggota. Komite Audit melaksanakan rapat bersama-sama dengan Komite Tata Kelola dan Manajemen Risiko selama tahun 2023, dengan jumlah kehadiran disampaikan berikut ini.

### Implementation of Meetings

The Audit Committee are obligated to hold regular meetings at least once every 3 months, with reference to Article 13 POJK No. 55/POJK.04/2015. Furthermore, article 14 regulates that a meeting can be held if it is attended by more than 50% of the number of members. The Audit Committee held joint meetings with the GCG and Risk Management Committees throughout 2023, with the number of attendees presented below.

| Nama<br>Name                | Jabatan<br>Position | Jumlah Rapat<br>Number of<br>Meetings | Jumlah Kehadiran<br>Total Attended | Tingkat Kehadiran<br>Attendance Level |
|-----------------------------|---------------------|---------------------------------------|------------------------------------|---------------------------------------|
| Chairul Radjab Nasution     | Ketua<br>Chair      | 52                                    | 52                                 | 100%                                  |
| Tiwi Setyawati              | Anggota<br>Member   | 52                                    | 52                                 | 100%                                  |
| Marsaulina Olivia Panjaitan | Anggota<br>Member   | 52                                    | 52                                 | 100%                                  |

### Pelaksanaan Kegiatan

Komite Audit telah melaksanakan sejumlah kegiatan sebagai bagian dari pelaksanaan tugas dan tanggung jawabnya selama tahun 2023, di antaranya:

1. Menelaah laporan yang ditujukan kepada Dewan Komisaris, seperti Laporan Keuangan Konsolidasian Triwulanan, Laporan Hasil Pemeriksaan Triwulanan Internal Audit (termasuk *significant findings*, tindak lanjut atas hasil audit internal), dan Laporan Progres Audit Laporan Keuangan.
2. Menelaah dan memberikan rekomendasi atas usulan Direksi yang membutuhkan persetujuan tertulis dari Dewan Komisaris.
3. Menyusun Laporan Hasil Evaluasi Pelaksanaan Pemberian Jasa Audit atas Laporan Keuangan Konsolidasian Tahun Buku 2023, Laporan Kegiatan Komite Audit Triwulanan, dan Laporan Hasil Kunjungan.

### Implementation of Activities

The Audit Committee carried out a number of activities as part of its duties and responsibilities during 2023, including:

1. Reviewed reports addressed to the Board of Commissioners, such as Quarterly Consolidated Financial Reports, Quarterly Internal Audit Audit Results Reports (including significant findings, follow-up to internal audit results), and Financial Report Audit Progress Reports.
2. Reviewed and provided recommendations on the Board of Directors' proposals that require written approval from the Board of Commissioners.
3. Prepared a report on the results of the audit services evaluation for the 2023 financial year consolidated financial report, quarterly audit committee activity reports, and visit reports.



- |  |  |
|--|--|
| <p>4. Melaksanakan 8 visitasi pengawasan ke unit-unit usaha yaitu RSUD Bunda Jakarta, RSIA Bunda Jakarta, RSUD Bunda Margonda, RSUD Citra Harapan, RSUD Bunda Padang, BIC Klinik Vida Bekasi, dan Klinik Utama BIC Bunda Pacific Place.</p> <p>5. Menjalinkan komunikasi dan koordinasi dengan unit-unit usaha untuk membahas isu-isu yang menjadi perhatian dan fokus Komite Audit.</p> <p>6. Menyusun SPO sebagai penunjang administrasi di Dewan Komisaris.</p> | <p>4. Conducted 8 supervisory visits to business units, at RSUD Bunda Jakarta, RSIA Bunda Jakarta, RSUD Bunda Margonda, RSUD Citra Harapan, RSUD Bunda Padang, BIC Klinik Vida and BIC Clinic Bunda Pacific Place.</p> <p>5. Communicated and coordinated with business units to discuss the Audit Committee issues of concern and focus.</p> <p>6. Prepared SPO as administrative support for the Board of Commissioners.</p> |
|--|--|

## Komite Nominasi dan Remunerasi

### Nomination and Remuneration Committee

Perseroan membentuk Komite Nominasi dan Remunerasi untuk mendukung efektivitas fungsi nominasi dan remunerasi Dewan Komisaris, sesuai ketentuan POJK No. 34/POJK.04/2014 tanggal 8 Desember 2014 tentang Komite Nominasi dan Remunerasi Emiten atau Perusahaan Publik. Adapun dasar pembentukan komite mengacu kepada Surat Keputusan Dewan Komisaris tentang Pembentukan dan Pengangkatan Anggota Komite Nominasi dan Remunerasi No. 042-K/KOMUT/XI/2021 tanggal 25 November 2021. Komite Nominasi dan Remunerasi diangkat dan diberhentikan oleh Dewan Komisaris, dan bertanggung jawab kepada Dewan Komisaris.

#### Pedoman Kerja

Komite Nominasi dan Remunerasi telah memiliki piagam/pedoman kerja Komite Nominasi dan Remunerasi tertanggal 2 Agustus 2021 yang ditetapkan oleh Dewan Komisaris Perseroan. Pedoman ini mengatur hal-hal mendasar terkait Komite Nominasi dan Remunerasi, di antaranya adalah tugas, tanggung jawab dan wewenang, tata cara dan prosedur kerja, masa jabatan, rapat, serta pelaporan kegiatan komite.

The Company established a Nomination and Remuneration Committee to support the effectiveness of the Board of Commissioners' nomination and remuneration function, in accordance with the provisions of POJK No. 34/POJK.04/2014 dated December 8, 2014 concerning the Nomination and Remuneration Committee of Issuers or Public Companies. The basis for establishing the committee refers to the Board of Commissioners Decree concerning the Formation and Appointment of Nomination and Remuneration Committee Members No. 042-K/KOMUT/XI/2021 dated November 25, 2021. The Nomination and Remuneration Committee is appointed and dismissed by the Board of Commissioners, and is responsible to the Board of Commissioners.

#### Work Guidelines

The Company's Board of Commissioners determined the Nomination and Remuneration Committee's charter/work guideline on August 2, 2021. These guidelines regulate basic matters related to the Nomination and Remuneration Committee, including duties, responsibilities and authority, work procedures and procedures, term of office, meetings and reporting on committee activities.

### Komposisi dan Profil

Komite Nominasi dan Remunerasi terdiri dari 1 orang ketua, yang merupakan Komisaris Independen dan 2 orang anggota, dengan masa jabatan 5 tahun, yang dapat diangkat kembali untuk periode berikutnya. Selama tahun 2023 tidak terdapat perubahan komposisi anggota Komite Nominasi dan Remunerasi.

### Composition and Profiles

The Nomination and Remuneration Committee consists of 1 Chair, who is an Independent Commissioner and 2 members, with a term of office of 5 years, which can be extended once for the next period. During 2023 there were no changes the Nomination and Remuneration Committee membership composition.

### Komposisi Komite Nominasi dan Remunerasi

Nomination and Remuneration Committee Composition

| Nama<br>Name             | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment  | Periode<br>Jabatan<br>Period of<br>Office |
|--------------------------|---------------------|---|---|
| Wishnutama<br>Kusubandio | Ketua<br>Chair      | Surat Keputusan Pembentukan dan Pengangkatan Anggota Komite Nominasi dan Remunerasi No.042-K/KOMUT/XI/2021 tanggal 25 November 2021.<br>Decree on the Formation and Appointment of Members of the Nomination and Remuneration Committee No.042-K/KOMUT/XI/2021 dated November 25, 2021. | 2021-2026                                 |
| Ivan Rizal Sini          | Anggota<br>Member   |   |   |
| Ariani Vidya Sofjan      | Anggota<br>Member   |   |   |

### Profil Komite Nominasi dan Remunerasi

Profil Ketua Komite, Wishnutama Kusubandio dan anggota yang berasal dari Dewan Komisaris, Ivan Rizal Sini. Profil keduanya telah disampaikan pada bagian Profil Perusahaan Laporan Tahunan ini.

### Nomination and Remuneration Committee Profiles

The profile of the Committee Chair, Wishnutama Kusubandio, and member of the Board of Commissioners, Ivan Rizal Sini can be found in the Company Profile section of this Annual Report.



**Ariani Vidya Sofjan - Anggota | Member**

Warga Negara Indonesia | Indonesian Citizen  
Usia | Age: 53  
Domisili | Domicile: Jakarta, Indonesia



Beliau meraih gelar Sarjana di bidang Keuangan dari Oklahoma State University, Amerika Serikat.

Beliau memulai karier sebagai Analis Ekuitas di PT Deutsche Morgan Grenfell Asia (1994). Kemudian melanjutkan karier sebagai Sales Institusi di PT Danareksa (Persero), London, Inggris (1997), menjabat sebagai Analis Senior di PT Bahana Securitas (1999), dan menjabat sebagai Kepala Riset di PT Mandiri Sekuritas (2003). Bergabung dengan Northstar Group (2009) dan, menjabat sebagai Managing Director di PT Nusantara Sugihartana Internasional hingga Desember 2023, dan menjabat sebagai Direktur PT Delta Dunia Makmur Tbk.(2009- 2022). Sejak Juli (2013) beliau menjabat sebagai Komisaris PT Trimegah Asset Management.

Saat ini beliau memiliki rangkap jabatan sebagai Managing Director di PT Nusantara Sugihartana Internasional dan menjabat sebagai Komisaris Independen PT Danareksa (Persero) pada Desember 2023.

She obtained a Bachelor's degree in Finance from Oklahoma State University, United States.

She started her career as an Equity analyst at PT Deutsche Morgan Grenfell Asia (1994). Then continued as Institutional Sales at PT Danareksa (Persero), London, England (1997), served as Senior Analyst at PT Bahana Securities (1999), as Head of Research at PT Mandiri Sekuritas (2003), Joined Northstar Group (2009) and currently serves as Managing Director at PT Nusantara Sugihartana Internasional, served as Director of PT Delta Dunia Makmur Tbk. (2009-2022), Since July (2013) has served as Commissioner of PT Trimegah Asset Management.

Currently she holds a concurrent position as Managing Director at PT Nusantara Sugihartana Internasional and appointed as an Independent Commissioner of PT Danareksa (Persero) in December 2023.

### Pernyataan Independensi

Perseroan menjunjung tinggi penerapan prinsip independensi dalam pengangkatan Komite Nominasi dan Remunerasi. Komite Nominasi dan Remunerasi terdiri dari Komisaris Independen, Komisaris Utama, dan profesional independen yang memiliki komitmen, integritas, dan wewenang yang memadai untuk menjalankan fungsinya secara efektif, profesional, independen, dan terhindar dari segala bentuk benturan kepentingan.

### Tugas dan Tanggung Jawab

Dewan Komisaris dalam menjalankan fungsi nominasi dan remunerasi Perseroan.

Fungsi Nominasi:

1. Memberikan rekomendasi kepada Dewan Komisaris mengenai:
  - a. Komposisi jabatan anggota Direksi dan/atau anggota Dewan Komisaris;
  - b. Kebijakan dan kriteria yang dibutuhkan dalam proses Nominasi; dan
  - c. Kebijakan evaluasi kinerja bagi anggota Direksi dan/atau anggota Dewan Komisaris.
2. Membantu Dewan Komisaris melakukan penilaian kinerja anggota Direksi dan/atau anggota Dewan Komisaris berdasarkan tolok ukur yang telah disusun sebagai bahan evaluasi;
3. Memberikan rekomendasi kepada Dewan Komisaris mengenai program pengembangan kemampuan anggota Direksi dan/atau anggota Dewan Komisaris; dan
4. Memberikan usulan calon yang memenuhi syarat sebagai anggota Direksi dan/atau anggota Dewan Komisaris kepada Dewan Komisaris untuk disampaikan kepada RUPS.

### Statement of Independence

The Company upholds the application of the principle of independence in the appointment of the Nomination and Remuneration Committee. The Nomination and Remuneration Committee consists of Independent Commissioners, President Commissioners and independent professionals who have sufficient commitment, integrity and authority to carry out their functions effectively, professionally, and independently, and avoiding all forms of conflicts of interest.

### Duties and Responsibilities

The Board of Commissioners when carrying out the Company's nomination and remuneration functions.

Nomination Function:

1. Provides recommendations to the Board of Commissioners regarding:
  - a. The Board of Directors and/or members of the Board of Commissioners membership composition;
  - b. Policies and criteria required in the Nomination process; and
  - c. Performance evaluation policy for members of the Board of Directors and/or the Board of Commissioners.
2. Assists the Board of Commissioners in conducting performance assessments for members of the Board of Directors and/or the Board of Commissioners based on pre-determined benchmarks as evaluation material;
3. Provides recommendations to the Board of Commissioners on capacity development programs for members of the Board of Directors and/or the Board of Commissioners; and
4. Provides proposals for candidates who meet the requirements as members of the Board of Directors and/or the Board of Commissioners to the Board of Commissioners to be submitted to the GMS.





**Fungsi Remunerasi:**

1. Memberikan rekomendasi kepada Dewan Komisaris mengenai struktur remunerasi, kebijakan atas remunerasi, dan besaran atas remunerasi; serta
2. Membantu Dewan Komisaris melakukan penilaian kinerja dengan kesesuaian Remunerasi yang diterima masing-masing anggota Direksi dan/atau anggota Dewan Komisaris.

**Peningkatan Kompetensi**

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Komite Nominasi dan Remunerasi untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Komite Nominasi dan Remunerasi mengikuti seminar, konferensi, *workshop* terkait industri pelayanan kesehatan, perkembangan regulasi terbaru, dan topik-topik lain yang relevan. Adapun beberapa pelatihan yang diikuti Komite Nominasi dan Remunerasi selama tahun 2023 di antaranya:

**Remuneration Function:**

1. Provides recommendations to the Board of Commissioners regarding the remuneration structure, remuneration policies and remuneration amounts; and
2. Assists the Board of Commissioners in conducting performance assessments in accordance with the remuneration received by each member of the Board of Directors and/or the Board of Commissioners.

**Competency Development**

The Company provides opportunities for all Company personnel, including the Nomination and Remuneration Committee, to participate in training to develop their competency to support the implementation of their duties. The Nomination and Remuneration Committee participates in seminars, conferences, workshops related to the health services, the latest regulatory developments, and other relevant topics. The Nomination and Remuneration Committee participated in the following training in 2023:

| No. | Tanggal Pelatihan<br>Training Date    | Nama Pelatihan<br>Training Name   | Penyelenggara<br>Organizer |
|-----|---------------------------------------|---|----------------------------|
| 1   | 26 Januari 2023<br>January 26, 2023   | KSE - BMHS "Ceremony & Career Coaching"   | KSE & Bundamedik. ("BMHS") |
| 2   | 12 Mei 2023<br>May 12, 2023           | Sharing Session<br>"Tips and Trick on Working Capital and AR"                             | Northstar                  |
| 3   | 16 Mei 2023<br>May 16, 2023           | ESG Training: NS Gender Equality  | Northstar                  |
| 4   | 8 Juni 2023<br>June 8, 2023           | Empowering Women <IDX>  | Kearney                    |
| 5   | 23 Juni 2023<br>June 23, 2023         | Innovating with Artificial General Intelligence with Wiz.AI                               | Northstar                  |
| 6   | 6 Juli 2023<br>July 6, 2023           | GoTo Impact Changemakers Ecosystem  | GoTo                       |
| 7   | 23 Agustus 2023<br>August 23, 2023    | Cyber Safeguard Workshop "Building Resilience Together"                                   | Protergo & Northstar       |
| 8   | 6 Juli 2023<br>July 6, 2023           | Northstar/Google/Portfolio Companies - Generative AI Workshop - Hybrid                    | Google & Northstar         |
| 9   | 2 November 2023<br>November 2, 2023   | Trimegah Investors' Forum   Indonesia 2024: The Tale of Inflation, Recession, & Election! | Trimegah                   |
| 10  | 11 Desember 2023<br>December 11, 2023 | [AML/CFT Mandatory Training] Anti Money   | Northstar                  |

### Rapat Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi memiliki kewajiban untuk melaksanakan rapat secara berkala paling kurang 1 kali dalam 4 bulan, dengan mengacu kepada Pasal 12 POJK No. 34/POJK.04/2014. Selanjutnya, pasal 13 mengatur bahwa rapat dapat diselenggarakan apabila dihadiri oleh lebih dari 50% jumlah anggota. Komite Nominasi dan Remunerasi telah melaksanakan 3 kali rapat selama tahun 2023 dengan kehadiran disampaikan berikut ini.

### Nomination and Remuneration Committee Meetings

The Nomination and Remuneration Committee are obligated to hold regular meetings at least once every 4 months, with reference to Article 12 POJK No. 34/POJK.04/2014. Furthermore, article 13 regulates that meetings can be held if it is attended by more than 50% of the members. The Nomination and Remuneration Committee held 3 meetings during 2023 with the number of attendees presented below.

| Nama<br>Name          | Jabatan<br>Position | Jumlah Rapat<br>Number of Meetings | Jumlah Kehadiran<br>Total Attended | Tingkat Kehadiran<br>Attendance Level |
|-----------------------|---------------------|------------------------------------|------------------------------------|---------------------------------------|
| Wishnutama Kusubandio | Ketua<br>Chair      | 3                                  | 3                                  | 100%                                  |
| Ivan Rizal Sini       | Anggota<br>Member   | 3                                  | 3                                  | 100%                                  |
| Ariani Vidya Sofjan   | Anggota<br>Member   | 3                                  | 3                                  | 100%                                  |

### Pelaksanaan Kegiatan

Komite Nominasi dan Remunerasi telah melaksanakan sejumlah kegiatan sebagai bagian dari pelaksanaan tugas dan tanggung jawabnya selama tahun 2023, di antaranya:

1. Penelaahan dan pemberian rekomendasi/ usulan calon yang memenuhi syarat sebagai anggota Dewan Komisaris dan Direksi kepada Dewan Komisaris untuk disampaikan kepada RUPS.
2. Penelaahan data bakal calon Direksi dari *talent pool* pejabat satu tingkat di bawah Direksi serta mengidentifikasi calon Dewan Komisaris yang memenuhi syarat.
3. Penelaahan dan pemberian rekomendasi/ usulan sistem remunerasi yang sesuai bagi Direksi dan Dewan Komisaris berupa penggajian/honorarium, fasilitas/tunjangan, dan tantiem.

### Implementation of Activities

The Nomination and Remuneration Committee carried out a number of activities as part of its duties and responsibilities during 2023, including:

1. Reviewed and provided recommendations/ proposals for candidates who met the requirements as members of the Board of Commissioners and Board of Directors to the Board of Commissioners to be submitted to the GMS.
2. Reviewed data on prospective Directors from the talent pool of officials one level below the Board of Directors and identified candidates for the Board of Commissioners who met the requirements.
3. Reviewed and provided recommendations/ proposals for Board of Directors and Board of Commissioners remuneration systems including salaries/honorariums, facilities/ benefits and bonuses.



## Komite Tata Kelola dan Manajemen Risiko

### Governance and Risk Management Committee

Perseroan membentuk Komite Tata Kelola dan Manajemen Risiko untuk mendukung efektivitas fungsi pengawasan terkait penerapan Tata Kelola dan manajemen risiko yang dilakukan oleh Dewan Komisaris, sesuai ketentuan POJK No.21/POJK.04/2014 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka. Adapun dasar pembentukan komite mengacu kepada Surat Keputusan Dewan Komisaris tentang Pengangkatan Komite Tata Kelola dan Manajemen Risiko No. 011-K/KOMUT/IX/2021 tanggal 1 September 2021. Komite Tata Kelola dan Manajemen Risiko diangkat dan diberhentikan oleh Dewan Komisaris, dan bertanggung jawab kepada Dewan Komisaris.

#### Pedoman Kerja

Komite Tata Kelola dan Manajemen Risiko telah memiliki piagam/pedoman kerja Komite Tata Kelola dan Manajemen Risiko tertanggal 2 Agustus 2021 yang ditetapkan oleh Dewan Komisaris Perseroan. Pedoman ini mengatur hal-hal mendasar terkait Komite Tata Kelola dan Manajemen Risiko, di antaranya adalah tugas, tanggung jawab dan wewenang, tata cara dan prosedur kerja, masa jabatan, rapat, serta pelaporan kegiatan komite.

#### Komposisi dan Profil Anggota

Komite Tata Kelola dan Manajemen Risiko terdiri dari 1 orang ketua, yang merupakan Komisaris Independen dan 1 orang anggota, dengan masa jabatan 5 tahun, dan dapat diangkat kembali untuk periode berikutnya. Selama tahun 2023 tidak terdapat perubahan komposisi anggota Komite Tata Kelola dan Manajemen Risiko.

The Company established a Governance and Risk Management Committee to support the effectiveness of the Board of Commissioners supervisory function related to Governance implementation and risk management, in accordance with the provisions of POJK No.21/POJK.04/2014 concerning the Implementation of Public Company Governance Guidelines. The basis for establishing the committee refers to the Board of Commissioners Decree concerning the Appointment of the Governance and Risk Management Committee No. 011-K/KOMUT/IX/2021 dated September 1, 2021. The Governance and Risk Management Committee is appointed and dismissed by the Board of Commissioners, and is responsible to the Board of Commissioners.

#### Work Guidelines

The Company's Board of Commissioners determined the Governance and Risk Management Committee's charter/work guidelines on August 2, 2021. These guidelines regulate basic matters related to the Governance and Risk Management Committee, including duties, responsibilities and authority, work procedures and procedures, term of office, meetings and reporting on committee activities.

#### Composition and Profiles

The Governance and Risk Management Committee consists of 1 Chair, who is an Independent Commissioner and 1 member, with a term of office of 5 years, which can be extended once for the next period. In 2023 there were no changes to the Governance and Risk Management Committee Membership Composition.

### Komposisi Komite Tata Kelola dan Manajemen Risiko

Governance and Risk Management Committee Composition

| Nama<br>Name               | Jabatan<br>Position | Dasar Pengangkatan<br>Basis of Appointment   | Periode Jabatan<br>Period of Office |
|----------------------------|---------------------|--|-------------------------------------|
| Chairul Radjab Nasution    | Ketua<br>Chair      | Surat Keputusan Pembentukan dan Pengangkatan Anggota Komite Tata Kelola dan Manajemen Risiko No.011-K/KOMUT/IX/2021 tanggal 1 September 2021.          | 2021-2026                           |
| Bernadette Eka A. Wahjoeni | Anggota<br>Member   | Decree on the Establishment and Appointment of Members of the Governance and Risk Management Committee No.011-K/KOMUT/IX/2021 dated September 1, 2021. |                                     |

### Profil Komite Tata Kelola dan Manajemen Risiko

Profil Ketua Komite, Chairul Radjab Nasution, telah disampaikan pada bagian Profil Perusahaan Laporan Tahunan ini.

### Governance and Risk Management Committee Profiles

The profile of the Committee Chair, Chairul Radjab Nasution can be found in the Company Profile section of this Annual Report.



#### Bernadette Eka A. Wahjoeni - Anggota | Member

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 62

Domisili | Domicile: Indonesia

Beliau meraih gelar Dokter di Fakultas Kedokteran Universitas Sebelas Maret, Surakarta (1987), dan meraih gelar Magister Manajemen RS dari FK Universitas Gadjah Mada, Yogyakarta (2021). Selain itu, Beliau juga menyelesaikan program Fellowship ISQua (FISQua) I & II serta Program Specialist FISQua (2020 dan 2021), Pelatihan verifikasi internal, audit coding pada tahun (2023) CDCAP.

She obtained a Doctor's degree at Faculty of Medicine Universitas Sebelas Maret, Surakarta (1987), and holds a Master's degree in Hospital Management from FK Universitas Gadjah Mada, Yogyakarta (2021). Also completed the ISQua (FISQua) I & II Fellowship program as well as the FISQua Specialist Program (2020 and 2021), internal verification training, coding audit in (2023) CDCAP.

Beliau memulai karier sebagai Kepala Puskesmas Maga dan Panyabungan Jahe Dinas Kesehatan Provinsi Sumatera Utara (1987-1991), Staf hingga Kabid Pelayanan RS Fatmawati (1991-2008), dan Ketua Komite Keselamatan Pasien Rumah Sakit (KPRS) RS Fatmawati (2008-2011). Beliau berkarir di Direktorat Bina Upaya Kesehatan Rujukan, Direktorat Jenderal Bina Upaya Kesehatan,

She started her career as Head of the Puskesmas Maga and Panyabungan Jahe, North Sumatra Provincial Health Service (1987-1991), Staff to Head of Services at RS Fatmawati (1991-2008), and Chair of the Hospital Patient Safety Committee (KPRS) at RS Fatmawati (2008-2011). Worked at Direktorat Bina Upaya Kesehatan Rujukan, Direktorat Jenderal Bina Upaya Kesehatan, Republic of



Kementerian Kesehatan RI (2011-2016) sebagai Kepala Sub Direktorat RS Pendidikan dan Kepala Sub Direktorat Akreditasi RS dan Sarana Kesehatan Lainnya. Kemudian, Beliau menjabat sebagai Kepala Sub Direktorat Mutu dan Akreditasi Pelayanan Kesehatan Rujukan dan Administrator Kesehatan di Direktorat Mutu dan Akreditasi Pelayanan Kesehatan, Ditjen Pelayanan Kesehatan, Kementerian Kesehatan RI (2016-2018). Selain itu Beliau juga menjabat sebagai Surveyor dan Pembimbing Akreditasi RS di Komisi Akreditasi Rumah Sakit (2004). Beliau juga aktif di organisasi perumahsakitian Asosiasi Rumah Sakit Pendidikan Indonesia (ARSPI) sebagai Sekretaris Jenderal ARSPI periode (2022-2025).

Beliau tidak memiliki rangkap jabatan baik di dalam maupun di luar Perseroan.

Indonesia Ministry of Health (2011-2016) as Head of the Sub-Directorate of Teaching Hospitals and Head of the Sub-Directorate of Accreditation of Hospitals and Other Health Facilities. Then, served as Head of the Sub-Directorate of Quality and Accreditation of Referral Health Services and Health Administrator at the Directorate of Quality and Accreditation of Health Services, Directorate General of Health Services, Indonesian Ministry of Health (2016-2018). Also served as Surveyor and Hospital Accreditation Supervisor at Komisi Akreditasi Rumah Sakit (2004). Is also active in the hospital organization in the Asosiasi Rumah Sakit Pendidikan Indonesia (ARSPI) as Secretary General of ARSPI for the (2022-2025) period.

She does not hold any concurrent positions either inside or outside the Company.

### Pernyataan Independensi

Perseroan menjunjung tinggi penerapan prinsip independensi dalam pengangkatan Komite Tata Kelola dan Manajemen Risiko. Komite Tata Kelola dan Manajemen Risiko berasal dari profesional independen yang memiliki komitmen, integritas, dan wewenang yang memadai untuk menjalankan fungsinya secara efektif, profesional, independen, dan terhindar dari segala bentuk benturan kepentingan. Komite Tata Kelola dan Manajemen Risiko tidak memiliki hubungan afiliasi dengan Dewan Komisaris, Direksi, dan pemegang saham Perseroan.

### Tugas dan Tanggung Jawab

Komite Tata Kelola dan Manajemen Risiko memiliki tugas dan tanggung jawab untuk melakukan pengawasan dan pemberian nasihat kepada Direksi terkait penerapan Tata Kelola dan manajemen risiko di Perseroan. Komite Tata Kelola dan Manajemen Risiko melakukan pemantauan

### Statement of Independence

The Company upholds the application of the principle of independence when appointing the Governance and Risk Management Committee. The Governance and Risk Management Committee consists of independent professionals who have sufficient commitment, integrity and authority to carry out their functions effectively, professionally, independently and avoiding all forms of conflicts of interest. The Governance and Risk Management Committee has no affiliation with the Board of Commissioners, Board of Directors and shareholders of the Company.

### Duties and Responsibilities

The Governance and Risk Management Committee's duties and responsibilities are to supervise and provide advice to the Board of Directors regarding the Governance implementation and risk management in the Company so that it meets the elements of

terhadap implementasi Tata Kelola dan manajemen risiko di lingkungan Perseroan agar senantiasa memenuhi unsur-unsur kecukupan prosedur dan metodologi pengelolaan risiko. Dengan demikian, seluruh kegiatan usaha Perseroan tetap dapat terkendali pada batas/limit yang dapat diterima dan menguntungkan Perseroan. Selain itu Komite Tata Kelola dan Manajemen Risiko juga memantau implementasi Tata Kelola agar senantiasa memenuhi pedoman pelaksanaan tata kelola perusahaan terbuka, sesuai ketentuan POJK maupun regulasi lainnya.

### Peningkatan Kompetensi

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Komite Tata Kelola dan dan Manajemen Risiko untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Komite Tata Kelola dan dan Manajemen Risiko mengikuti seminar, konferensi, *workshop* terkait industri pelayanan kesehatan, perkembangan regulasi terbaru, dan topik-topik lain yang relevan untuk menunjang kinerjanya. Adapun pelatihan yang diikuti Komite Tata Kelola dan dan Manajemen Risiko selama tahun 2023 di antaranya:

adequate risk management procedures and methodologies. In this way, all of the Company's business activities can remain under control within limits that are acceptable and profitable for the Company. In addition, the Governance and Risk Management Committee also monitors the Governance implementation so that it meets the guidelines for implementing public company governance, in accordance with POJK provisions and other regulations.

### Competency Development

The Company provides opportunities for all Company personnel, including the Governance and Risk Management Committee, to participate in training to develop their competency to support the implementation of their duties. The Governance and Risk Management Committee participates in seminars, conferences, workshops related to health services, the latest regulatory developments, and other relevant topics to support its performance. The Governance and Risk Management Committee participated in the following training in 2023:

| No. | Tanggal Pelatihan<br>Training Date | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer                  |
|-----|------------------------------------|--|---|
| 1   | 26 Mei 2023<br>May 26, 2023        | Pelatihan verifikasi internal, audit coding pada tahun 2023 (CDCAP)<br>Internal verification, coding audit training 2023 (CDCAP) | Perhimpunan Pemerhati<br>INACBG's Indonesia |

### Pelaksanaan Rapat

Komite Tata Kelola dan Manajemen Risiko memiliki kewajiban untuk melaksanakan rapat secara berkala paling kurang 1 kali dalam 4 bulan, sesuai pedoman kerja. Komite Tata Kelola dan Manajemen Risiko melaksanakan rapat bersama-sama dengan Komite Audit selama tahun 2023, dengan jumlah kehadiran disampaikan berikut ini.

### Implementation of Meetings

The Governance and Risk Management Committee are obligated to hold regular meetings at least once every 4 months, in accordance with its work guidelines. The Governance and Risk Management Committee held joint meetings with the Audit Committee throughout 2023, with the number of attendees presented below.



| Nama<br>Name               | Jabatan<br>Position | Jumlah Rapat<br>Number of<br>Meetings | Jumlah Kehadiran<br>Total Attended | Tingkat Kehadiran<br>Attendance Level |
|----------------------------|---------------------|---------------------------------------|------------------------------------|---------------------------------------|
| Chairul Radjab Nasution    | Ketua<br>Chair      | 52                                    | 52                                 | 100%                                  |
| Bernadette Eka A. Wahjoeni | Anggota<br>Member   | 52                                    | 52                                 | 100%                                  |

### Pelaksanaan Kegiatan

Komite GCG dan Manajemen Risiko telah melaksanakan sejumlah kegiatan sebagai bagian dari pelaksanaan tugas dan tanggung jawabnya selama tahun 2023, di antaranya:

1. Menyusun dan menelaah Laporan Profil Risiko, Laporan Kegiatan Komite Tata Kelola dan Manajemen Risiko, Laporan Tata Kelola Terintegrasi, serta Laporan Hasil Kunjungan.
2. Menelaah dan memberi rekomendasi kepada Dewan Komisaris khususnya terkait risiko atas usulan Direksi yang membutuhkan persetujuan Dewan Komisaris, terkait perubahan anggaran dasar, penambahan penyertaan modal, penjaminan aset perusahaan, usulan pembelian saham, *hospital by laws*, pedoman tata kelola pengadaan barang dan jasa, dan RKAP PT Bundamedik Tbk Tahun 2024.
3. Melaksanakan visitasi pengawasan ke unit-unit usaha, serta menjalin komunikasi dan koordinasi untuk membahas isu-isu yang menjadi perhatian dan fokus Komite Tata Kelola dan Manajemen Risiko.
4. Menjalinkan komunikasi dan koordinasi dengan unit-unit kerja Perseroan untuk membahas isu-isu yang menjadi *concern* dan fokus GCG dan Manajemen Risiko.
5. Menyusun SPO sebagai penunjang administrasi di Dewan Komisaris.

### Implementation of Activities

The GCG and Risk Management Committee carried out a number of activities as part of its duties and responsibilities during 2023, including:

1. Prepared and reviewed Risk Profile Reports, Governance and Risk Management Committee Activity Reports, Integrated Governance Reports, and Visit Results Reports.
2. Reviewed and provided recommendations to the Board of Commissioners, especially regarding risks related to proposals from the Board of Directors that require approval from the Board of Commissioners, changes to the articles of association, additional capital participation, guarantees for company assets, proposed share purchases, *hospital by laws*, guidelines for governance of procurement of goods and services, and PT Bundamedik Tbk 2024 RKAP.
3. Conducted supervisory visits to business units, and established communication and coordination to discuss the GCG and Risk Management Committee issues of concern and focus.
4. Established communication and coordination with the Company's work units to discuss the GCG and Risk Management Committee issues of concern and focus.
5. Prepared SPO as administrative support for the Board of Commissioners.

## Sekretaris Perusahaan

Corporate Secretary

### Profil Sekretaris Perusahaan

Corporate Secretary Profile



#### Josephine Tobing

Sekretaris Perusahaan | Corporate Secretary

Warga Negara Indonesia | Indonesian Citizen

Usia | Age: 42

Domisili | Domicile: Indonesia

Beliau menjabat sebagai Sekretaris Perusahaan dengan dasar hukum pengangkatan Surat Keputusan Pengangkatan Sekretaris Perusahaan No. 010-I/SK/DIR/III/2021 tanggal 12 Maret 2021.

She serves as Corporate Secretary based on the legal basis of appointment of Corporate Secretary Appointment Decree No. 010-I/SK/DIR/III/2021 dated March 12, 2021.

Beliau memperoleh gelar Sarjana Hukum dari Universitas Katolik Parahyangan pada tahun (2003) dan gelar Magister Hukum Kesehatan dari Universitas Katolik Soegijapranata pada tahun (2008).

She obtained a Bachelor's degree in Law from Universitas Katolik Parahyangan in (2003), and a Master's degree in Health Law from Universitas Katolik Soegijapranata in (2008).

Beliau memulai karier sebagai Associate di Martin, Ibrahim and Partner Law Firm (2004-2005), dilanjutkan sebagai Senior Lawyer di STAMP Law Firm (2005-2014), dan terakhir menjabat sebagai GM Corporate Legal di PT Bundamedik Tbk (sejak 2014).

She started her career as an Associate at Martin, Ibrahim and Partner Law Firm (2004-2005), continued as a Senior Lawyer at STAMP Law Firm (2005-2014), and most recently served as GM Corporate Legal at PT Bundamedik Tbk (since 2014).

Beliau tidak memiliki rangkap jabatan baik di dalam maupun di luar Perseroan.

She does not hold any concurrent positions either inside or outside the Company.





### Tugas dan Tanggung Jawab

Sekretaris Perusahaan memiliki tugas dan tanggung jawab:

1. Mengikuti perkembangan pasar modal, khususnya regulasi yang berlaku di bidang pasar modal.
2. Memberikan informasi dan masukan kepada Dewan Komisaris dan Direksi Perseroan terkait kepatuhan terhadap regulasi di bidang pasar modal.
3. Membantu Direksi dan Dewan Komisaris dalam pelaksanaan tata kelola, yang meliputi keterbukaan informasi, penyampaian laporan kepada OJK, penyelenggaraan dan dokumentasi RUPS maupun rapat Dewan Komisaris dan/atau Direksi, serta program orientasi Perseroan bagi Dewan Komisaris dan Direksi.
4. Berperan sebagai penghubung antara Perseroan dan pemegang saham, OJK, dan pemangku kepentingan lainnya.

### Peningkatan Kompetensi

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Sekretaris Perusahaan untuk mengikuti pelatihan dan peningkatan kompetensi yang dapat menunjang pelaksanaan tugasnya. Sekretaris Perusahaan mengikuti seminar, konferensi, *workshop* terkait regulasi tentang pasar modal, fungsi sekretaris perusahaan, industri pelayanan kesehatan, dan topik-topik lain yang relevan untuk menunjang kinerjanya. Adapun beberapa pelatihan yang diikuti Sekretaris Perusahaan selama tahun 2023 di antaranya:

### Duties and Responsibilities

The Corporate Secretary's duties and responsibilities include the following:

1. Follows capital market developments, especially applicable regulations in the capital market sector.
2. Provides information and input to the Company's Board of Commissioners and Board of Directors regarding compliance with regulations in the capital market sector.
3. Assists the Board of Directors and Board of Commissioners in governance implementation, including information disclosure, submitting reports to OJK, organizing and documenting the GMS, and the Board of Commissioners and/or Board of Directors meetings, as well as organizes the Company's orientation program for new Commissioners and Directors.
4. Acts as a liaison between the Company and its shareholders, OJK, and other stakeholders.

### Competency Development

The Company provides opportunities for all Company personnel, including the Corporate Secretary, to participate in training to develop their competency to support the implementation of their duties. The Corporate Secretary participates in seminars, conferences, workshops related to health services, the latest regulatory developments, and other relevant topics to support their performance. The Corporate Secretary participated in the following training in 2023:

| No. | Tanggal Pelatihan<br>Training Date | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer |
|-----|------------------------------------|--|----------------------------|
| 1   | 14 Maret 2023<br>March 14, 2023    | Pelaksanaan RUPS melalui eASY.KSEI<br>Organizing a GMS through eASY.KSEI   | ICSA                       |
| 2   | 28 Maret 2023<br>March 28, 2023    | Mengenal ASEAN Corporate Governance Scorecard (ACGS): Peran dan Lingkupnya dalam Tata Kelola Perusahaan<br>Get to know the ASEAN Corporate Governance Scorecard (ACGS): Its Role and Scope in Corporate Governance | ICSA                       |
| 3   | 5 April 2023<br>April 5, 2023      | Pendalaman Peraturan Bursa Efek Indonesia Nomor I-E: tentang Kewajiban Penyampaian Informasi<br>Deepening of Indonesian Stock Exchange Regulation Number I-E: concerning the Obligation to Submit Information      | ICSA                       |

| No. | Tanggal Pelatihan<br>Training Date        | Nama Pelatihan<br>Training Name  | Penyelenggara<br>Organizer       |
|-----|---|--|----------------------------------|
| 4   | 30 Mei 2023<br>May 30, 2023               | Webinar "Effective Risk Management for Corporate Secretary"  | ICSA                             |
| 5   | 8 Juni 2023<br>June 8, 2023               | Pendalaman POJK Nomor 14/POJK.04/2019 tentang Perubahan Atas POJK Nomor 32/POJK.04/2015 tentang Penambahan Modal Perusahaan Terbuka dengan Memberikan Hak Memesan Efek Terlebih Dahulu<br>Deepening of POJK Number 14/POJK.04/2019 concerning Amendments to POJK Number 32/POJK.04/2015 concerning Increase in Capital of Public Companies by Providing Pre-emptive Rights | ICSA                             |
| 6   | 4-5 Juli 2023<br>July 4-5, 2023           | CG Officer Corporate Communication Batch 3   | ICSA                             |
| 7   | 2 Agustus 2023<br>August 2, 2023          | Strategi Ketahanan Perlindungan Data pada Perusahaan<br>Data Protection Resilience Strategy in Companies   | ICSA                             |
| 8   | 3 Oktober 2023<br>October 3, 2023         | Listed Companies Compliance Refreshment  | ICSA                             |
| 9   | 16-19 Oktober 2023<br>October 16-19, 2023 | 15 <sup>th</sup> World Conference on Bioethics, Medical Ethics and Health Law  | International Chair in Bioethics |
| 10  | 23 November 2023<br>November 23, 2023     | Pendalaman POJK Nomor 15/POJK.04/2020 tentang Rencana dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka<br>Deepening of POJK Number 15/POJK.04/2020 concerning Planning and Organizing General Meetings of Shareholders of Public Companies   | ICSA                             |

### Pelaksanaan Kegiatan

Sekretaris Perusahaan telah melaksanakan sejumlah kegiatan sebagai bagian dari pelaksanaan tugas dan tanggung jawabnya selama tahun 2023, di antaranya:

1. Mengagendakan rapat Dewan Komisaris dan Direksi, serta mendokumentasikan setiap hasil rapat.
2. Mengagendakan RUPS sesuai tata cara dan regulasi, serta menyampaikannya dalam situs web Perseroan maupun ketentuan regulator.
3. Menyampaikan seluruh keterbukaan Informasi kepada OJK dan Bursa tentang kegiatan aksi korporasi, laporan Perseroan, maupun hal-hal yang menjadi perhatian regulator.
4. Menjembatani komunikasi antara Perusahaan dengan OJK, Bursa dan Pemegang Saham, calon investor dan pemangku kepentingan lainnya.
5. Membantu Direksi dalam melaksanakan tata kelola administrasi dan kepatuhan Perseroan.

### Implementation of Activities

The Corporate Secretary carried out a number of activities as part of the its duties and responsibilities during 2023, including:

1. Scheduled meetings for the Board of Commissioners and Board of Directors, and documented the results of each meeting.
2. Scheduled GMS in accordance with procedures and regulations, and uploaded details on the Company's website, and complied with all regulatory requirements.
3. Submitted all information disclosure to OJK and the Stock Exchange related to corporate action activities, Company reports, as well as matters of concern to regulators.
4. Bridged communication between the Company and OJK, the Stock Exchange and Shareholders, potential investors and other stakeholders.
5. Assisted the Board of Directors in implementing the Company's administrative and compliance governance.



## Unit Audit Internal

### Internal Audit Unit

Perseroan membentuk Unit Kerja Internal Audit dan Manajemen Risiko (Internal Audit and Risk Management - IARM) yang bertanggung jawab atas pelaksanaan audit internal dan manajemen risiko pada seluruh unit usaha Perseroan.

#### Struktur dan Kedudukan

Komposisi Unit Kerja IARM terdiri dari 1 orang kepala dan 2 orang auditor korporat, serta didukung oleh 7 auditor Satuan Pengawas Internal yang berada di masing-masing unit Rumah Sakit dan 5 orang auditor yang berada di Anak Usaha. Selain itu, Unit Kerja IARM didukung oleh 1 orang pengelola manajemen risiko korporat. Kepala Unit Kerja IARM diangkat dan diberhentikan oleh Direktur Utama cq Managing Director melalui persetujuan Dewan Komisaris.

Kepala Unit Kerja IARM bertanggung jawab langsung kepada Direktur Utama cq Managing Director. Kepala Unit Kerja IARM membawahi Auditor Pelaksana dan bertanggung jawab atas pelaksanaan audit internal pada seluruh Unit Usaha di lingkungan PT Bundamedik Tbk, termasuk berkoordinasi dalam pelaksanaan pengawasan internal oleh Satuan Pengawas Internal (SPI) Unit Rumah Sakit dan Unit Internal Audit Anak Usaha lainnya. Selain itu, Unit Kerja IARM juga berkoordinasi dengan Komite Audit Dewan Komisaris terkait dengan tugas yang dilaksanakan.

The Company established an Internal Audit and Risk Management Work Unit (Internal Audit and Risk Management - IARM) responsible for implementing internal audits and risk management in all of the Company's business units.

#### Structure and Position

The IARM Work Unit composition consists of 1 head and 2 corporate auditors, and is supported by 7 Internal Supervisory Unit auditors in each Hospital unit and 5 auditors in Subsidiaries. In addition, the IARM Work Unit is supported by 1 corporate risk management manager. The Head of the IARM Work Unit is appointed and dismissed by the President Director cq Managing Director with the approval of the Board of Commissioners.

The Head of the IARM Work Unit reports directly to the President Director cq Managing Director. The Head of the IARM Work Unit supervises the Auditors and is responsible for carrying out internal audits in all Business Units within PT Bundamedik Tbk, including coordinating the internal supervision by the Hospital Unit Internal Audit Unit (SPI) and other Subsidiary Internal Audit Units. In addition, the IARM Work Unit also coordinates with the Board of Commissioners' Audit Committee concerning the duties carried out.



**Tubagus Adi Satria Prakasa**

Kepala Unit Internal Audit dan Manajemen Risiko  
Head of Internal Audit and Risk Management Unit  
Warga Negara Indonesia | Indonesian Citizen  
Usia | Age: 40  
Domisili | Domicile: Indonesia

Beliau menjabat sebagai Kepala Unit Internal Audit dan Manajemen Risiko dengan dasar hukum pengangkatan Surat Keputusan Direksi No. 028-1/SK/DIRUT/VI/2022 tanggal 7 Juni 2022.

He serves as Head of the Internal Audit and Risk Management Unit based on the legal basis of appointment in the Board of Directors' Decree No. 028-1/SK/DIRUT/VI/2022 dated June 7, 2022.

Beliau memperoleh gelar Sarjana Ekonomi dari program studi Ekonomi Pembangunan Fakultas Ekonomi dari Universitas Katolik Parahyangan pada tahun (2005) dan gelar Magister Ekonomi dari program MPKP Fakultas Ekonomi dari Universitas Indonesia pada tahun (2009).

He obtained a Bachelor of Economics degree from the Development Economics study program, Faculty of Economics, Universitas Katolik Parahyangan in (2005) and a Masters degree in Economics from the MPKP program, Faculty of Economics, Universitas Indonesia in (2009).

Riwayat jabatan Beliau di antaranya sebagai Anggota Komite Manajemen Risiko Dewan Pengawas BPJS Kesehatan RI (2016-2021) dan Koordinator Anggota Komite Non Dewan Pengawas BPJS Kesehatan (2019-2021). Selanjutnya Beliau bergabung di PT Bundamedik Tbk sebagai Kepala Divisi Kebijakan, Risiko, dan Kepatuhan (2021).

His career includes being a Member of the Risk Management Committee of the Indonesian BPJS Health Supervisory Board (2016-2021) and Coordinator of Non-Committee Members of the BPJS Health Supervisory Board (2019-2021). Then joined PT Bundamedik Tbk as Head of Policy, Risk and Compliance Division (2021).

Saat ini, Beliau memiliki rangkap jabatan sebagai Anggota Komite Audit PT Morula Indonesia (sejak 2023).

Currently, he has a concurrent position as a Member of the Audit Committee of PT Morula Indonesia (since 2023).



## Tugas dan Tanggung Jawab

Unit Kerja IARM memiliki tugas dan tanggung jawab:

1. Menyusun dan melaksanakan Rencana Kerja Audit Internal Tahunan yang ditetapkan oleh Direktur Utama *cq. Managing Director* setelah memperoleh pertimbangan Dewan Komisaris *cq* Komite Audit paling lambat bulan Desember sebelum tahun berjalan.
2. Melakukan pengujian dan evaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan Perseroan.
3. Melakukan pendampingan pelaksanaan Audit Eksternal (KAP) dan saat closing secara berkala.
4. Mereviu laporan keuangan tahunan dari Direktorat Keuangan sebelum dilakukan *closing* dan disampaikan kepada pihak Eksternal (KAP/OJK).
5. Melakukan pemeriksaan dan penilaian serta memberikan rekomendasi mengenai kecukupan dan efektivitas pengendalian kegiatan manajemen Perseroan (Keuangan, Operasional Pelayanan, *Human Capital*, Teknologi Informasi, Komersial, Pengembangan Usaha, Kesekretariatan Perseroan, dll) dan pengelolaan risiko secara berkala.
6. Memberikan informasi dan rekomendasi perbaikan yang objektif atas kegiatan pemeriksaan di semua level manajemen.
7. Melaporkan seluruh hasil pemeriksaan sesuai Rencana Kerja Audit tahunan beserta tindaklanjutnya secara berkala (Triwulanan) kepada Direktur Utama *cq Managing Director* dan ditembuskan kepada Komisaris Utama *cq* Ketua Komite Audit secara rahasia.
8. Melaporkan kejadian penting yang berkaitan dengan sistem pengendalian manajemen, dan melaporkan peningkatan/pembenahan sistem pengendalian intern yang perlu dilakukan.
9. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang direkomendasikan baik yang berasal dari pemeriksaan internal maupun eksternal.

## Duties and Responsibilities

The IARM Work Unit duties and responsibilities include:

1. Preparing and implementing the Annual Internal Audit Work Plan as determined by the President Director *cq. Managing Director* after obtaining consideration from the Board of Commissioners *cq* Audit Committee no later than December before the current year.
2. Testing and evaluating the internal control and risk management systems in accordance with Company policy.
3. Providing assistance with the External Audits (KAP) and regular closing.
4. Reviewing the annual financial report from the Finance Directorate before it is closed and submitted to external parties (KAP/OJK).
5. Conducting inspections and assessments and providing recommendations on the adequacy and effectiveness of controlling the Company's management activities (Finance, Service Operations, Human Capital, Information Technology, Commercial, Business Development, Company Secretariat, etc.) and managing risks on a regular basis.
6. Providing objective information and recommendations for improvements to inspection activities at all management levels.
7. Reporting all audit results in accordance with the annual Audit Work Plan together with follow-up actions (quarterly) to the President Director *cq* Managing Director with a copy to the President Commissioner *cq* Chair of the Audit Committee in confidence.
8. Reporting important events related to the management control system, and reporting any required improvements to the internal control system.
9. Monitoring, analyzing and reporting on the recommended follow-up improvements both from internal and external audits.

10. Bekerjasama dengan Komite Audit dan melakukan pertemuan dengan komite audit secara berkala (Triwulanan) atau secara insidental untuk membahas perkembangan pemeriksaan serta meminta masukan yang diperlukan.
11. Memberikan konsultasi/ Saran kepada Unit Kerja/Unit Usaha/Anak Usaha jika diperlukan terkait fungsi pengendalian internal, tata kelola dan manajemen risiko.
12. Menyusun program evaluasi atas mutu kegiatan audit internal yang telah dilakukan.
13. Melakukan pemeriksaan khusus jika diperlukan, berdasarkan persetujuan Direktur Utama dan atau *Managing Director* dan melaksanakannya dengan tetap mengedepankan independensi internal audit.

### Pedoman Kerja

Unit Kerja IARM telah memiliki Piagam Audit Internal, yakni pedoman kerja yang disusun berdasarkan UU No. 8 Tahun 1995 tentang Pasar Modal, UU No. 21 Tahun 2011 tentang Otoritas Jasa Keuangan, dan POJK No.56/ POJK.04/2015 Tahun 2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal. Pedoman kerja tersebut telah mendapat persetujuan Dewan Komisaris, dan telah ditetapkan oleh Direksi pada tanggal 7 Juni 2022. Adapun pedoman kerja mengatur hal-hal terkait Audit Internal, di antaranya adalah tugas, tanggung jawab dan wewenang, struktur dan kedudukan, kode etik, persyaratan auditor internal, dan pertanggungjawaban Unit Kerja Audit Internal (IARM).

### Sertifikasi dan Pelatihan

Unit Kerja IARM memiliki auditor internal dengan kompetensi dan sertifikasi di bidangnya, serta memenuhi kualifikasi yang disyaratkan dalam regulasi. Kepala Unit Kerja IARM saat ini yaitu Tubagus Adi Satria Prakasa telah mengikuti sertifikasi Enterprise Risk Management Certified Professional dari ERMA dan CRMS. Di tahun 2023, mengikuti Senior Management Development Program yang diselenggarakan oleh PPM Manajemen. Selain mengikuti sertifikasi, Kepala

10. Cooperating with the Audit Committee and holding meetings with the audit committee periodically (quarterly) or incidentally to discuss audit progress, and requests for necessary input.
11. Providing consultation/advice to work units/ business units/subsidiaries if necessary on internal control, governance and risk management functions.
12. Developing an evaluation program on the quality of internal audit activities carried out.
13. Conducting special audits if necessary, based on the approval of the President Director and/ or Managing Director and carrying them out while still prioritizing the independence of internal audit.

### Work Guidelines

The IARM Work Unit has an Internal Audit Charter (work guidelines), as determined based on Law No. 8 of 1995 concerning Capital Markets, Law No. 21 of 2011 concerning the Financial Services Authority, and POJK No.56/ POJK.04/2015 of 2015 concerning the Establishment and Guidelines for Preparing the Internal Audit Unit Charter. These work guidelines received approval from the Board of Commissioners, and were reatified by the Board of Directors on June 7, 2022. The work guidelines regulate matters related to Internal Audit, including duties, responsibilities and authorities, structure and position, code of ethics, auditor requirements internal, and the accountability of the Internal Audit Work Unit (IARM).

### Certification and Training

The IARM Work Unit comprises internal auditors with competence and certification in their fields that meets the qualifications required in regulations. The current Head of the IARM Work Unit, Tubagus Adi Satria Prakasa, has obtained the Enterprise Risk Management Certified Professional certification from ERMA and CRMS. In 2023, took part in the Senior Management Development Program organized by PPM Management. As well as certification, the Head of the IARM Work Unit



Unit Kerja IARM secara rutin mengikuti berbagai workshop di antaranya Business Continuity Management - ISO 22301 dan ISO 31000 Series I: ERM Fundamentals yang diselenggarakan oleh ERMA dan CRMS.

Auditor Pelaksana Korporat Abdul Latif telah mengikuti pelatihan SPI RS (BNSP-PERSI) dan Auditor Pelaksana Erric Abdillah telah mengikuti pelatihan Certified Internal Audit. Selain itu terdapat Satuan Pengawas Internal (SPI) Unit Rumah Sakit yang telah mengikuti pelatihan SPI Rumah Sakit.

Perseroan memberikan kesempatan kepada seluruh insan Perseroan termasuk Auditor Korporat maupun Rumah Sakit untuk mengikuti *workshop* maupun seminar sebagai penunjang pelaksanaan tugas serta peningkatan kompetensi. Adapun beberapa *workshop* yang diikuti oleh anggota Unit Kerja IARM beserta SPI Rumah Sakit di antaranya *workshop* Bebas Korupsi dengan Sistem Kendali Kecurangan (SIKENCUR), *workshop* Certified Professional Governance, Risk Management & Compliance (CPGRC), serta *workshop* Peran SPI Dalam Akreditasi RS.

### Pelaksanaan Rapat dan Kegiatan 2023

Unit Kerja IARM melaksanakan rapat dengan Dewan Komisaris, Direksi, Komite Audit, untuk membahas penugasan terkait sistem pengendalian internal dan manajemen risiko Perseroan, dengan tingkat kehadiran sebagai berikut:

regularly participates in workshops including Business Continuity Management - ISO 22301 and ISO 31000 Series I: ERM Fundamentals organized by ERMA and CRMS.

Corporate Managing Auditor Abdul Latif attended SPI RS (BNSP-PERSI) training, and Managing Auditor Erric Abdillah attended Certified Internal Audit training. In addition, there is a Hospital Unit Internal Supervisory Unit (SPI) that has participated in Hospital SPI training.

The Company provides opportunities for all Company personnel, including Corporate and Hospital Auditors, to participate in workshops and seminars to develop their competency to support the implementation of their duties. The IARM Work Unit and Hospital SPI members participated in workshops, including the Corruption Free Workshop with a Fraud Control System (SIKENCUR), the Certified Professional Governance, Risk Management & Compliance (CPGRC) Workshop, and the SPI Role Workshop in Hospital Accreditation.

### Implementation of 2023 Meetings and Activities

The IARM Work Unit held meetings with the Board of Commissioners, Board of Directors, Audit Committee, to discuss assignments related to the Company's internal control system and risk management, with the attendance levels presented below:

| Rapat Meetings  | Jumlah Rapat Number of Meetings | Jumlah Kehadiran Total Attended | Tingkat Kehadiran Attendance Rate |
|---|---------------------------------|---------------------------------|-----------------------------------|
| Rapat dengan Dewan Komisaris Meetings with the Board of Commissioners | 12                              | 12                              | 100%                              |
| Rapat dengan Direksi Meetings with the Board of Directors             | 12                              | 12                              | 100%                              |
| Rapat dengan Komite Audit Meetings with the Audit Committee           | 12                              | 12                              | 100%                              |

Selama tahun 2023, Unit Kerja IARM telah melaksanakan audit internal rutin terhadap seluruh unit usaha Perseroan, yakni terhadap 5 Unit RS, 2 Klinik BIC, 10 Anak Usaha. Selain audit internal rutin, Unit IARM juga melakukan 7 audit internal khusus sesuai dengan penugasan yang diberikan. Atas audit tersebut Unit IARM secara rutin melakukan monitoring terhadap implementasi status rekomendasi dari temuan yang ada.

Selain itu, Unit IARM melaksanakan kegiatan manajemen risiko dengan melakukan kajian terhadap risiko-risiko yang dapat muncul dalam Perseroan serta monitoring terhadap pelaksanaan manajemen risiko di Korporat maupun Unit Usaha. Unit Kerja IARM juga aktif mensosialisasikan, menerima, dan memproses pengaduan indikasi pelanggaran (*whistleblowing*) dalam Perseroan.

Sebagai bagian dari pengendalian internal, Unit Kerja IARM melakukan monitoring secara berkala yang dilaksanakan tiap semester terhadap pelaksanaan stock opname/cash opname yang dilakukan oleh Unit RS/Klinik/Anak Usaha. Selain itu, Unit Kerja IARM juga melakukan tinjauan terhadap kepatuhan unit RS/Klinik/Anak Usaha terhadap prosedur yang ditetapkan. Secara keseluruhan, Unit Kerja IARM melaksanakan kegiatan pemantauan, analisis, dan pelaporan untuk memastikan seluruh sistem pengendalian internal dan manajemen risiko Perseroan telah terlaksana dengan efektif dan memadai dengan melibatkan SPI Rumah Sakit dan SPI Anak Usaha.

## Sistem Pengendalian Internal

### Internal Control System

Perseroan menerapkan sistem pengendalian internal (SPI) yang pada seluruh unit kerja dan level organisasi. SPI merupakan suatu mekanisme pengawasan yang ditetapkan oleh manajemen Perseroan secara berkesinambungan (*ongoing basis*) dalam rangka menjaga aset Perseroan,

During 2023, the IARM Work Unit carried out routine internal audits of all of the Company's business units, including 5 Hospital Units, 2 BIC Clinics, and 10 Subsidiaries. Other than routine internal audits, the IARM Unit also carried out 7 special internal audits based on assignments received. In these audits, the IARM Unit routinely monitors the status of recommendations based on existing findings.

The IARM Unit also carried out risk management activities by conducting studies on risks that may arise within the Company, as well as by monitoring the risk management in the Corporate and Business Units. The IARM Work Unit is also active in socializing, receiving and processing complaints indicating violations (*whistleblowing*) within the Company.

As part of internal control, the IARM Work Unit carries out monitoring every semester on the stock / cash taking carried out by the Hospitals/Clinics/ Subsidiaries. The IARM Work Unit also reviews the compliance of the Hospitals/Clinics/Subsidiaries with established procedures. Overall, the IARM Work Unit carries out monitoring, analysis and reporting activities to ensure that the Company's entire internal control and risk management system has been implemented effectively and adequately, and involves the Hospital SPI and Subsidiary SPI.

The Company has implemented an internal control system (SPI) in all work units and at all organizational levels. The SPI is a supervisory mechanism established by the Company's management on an ongoing basis to safeguard the Company's assets, to ensure the availability





menjamin tersedianya pelaporan keuangan dan manajerial yang dapat dipercaya, meningkatkan kepatuhan Perseroan terhadap ketentuan perundang-undangan, serta mengurangi risiko terjadinya kerugian, penyimpangan, dan pelanggaran aspek kehati-hatian.

### Tinjauan atas Efektivitas Sistem Pengendalian Internal

Perseroan menerapkan SPI dalam penetapan strategi di seluruh unit kerja. SPI didesain untuk dapat mengidentifikasi kemungkinan terjadinya suatu kejadian yang dapat memengaruhi kinerja Perseroan, dan untuk mengelola risiko agar tetap berada dalam batas toleransi (*risk appetite*), untuk memberikan keyakinan yang memadai dalam rangka pencapaian tujuan Perseroan. Adapun penerapan sistem pengendalian internal di Perseroan mengacu pada kebijakan pengendalian internal yang dituangkan dalam Pedoman Tata Kelola Perusahaan dan Piagam Internal Audit PT Bundamedik Tbk.

Perseroan telah menerapkan komponen pengendalian internal yang meliputi pengawasan oleh Manajemen dan budaya pengendalian, identifikasi dan penilaian risiko, kegiatan pengendalian dan pemisahan fungsi, keandalan sistem akuntansi, teknologi informasi dan komunikasi, serta kegiatan pemantauan dan tindakan koreksi penyimpangan atau kelemahan. Komponen tersebut saling berkaitan satu sama lain, dan menjadi tanggung jawab seluruh unit kerja. Perseroan mensosialisasikan budaya pengendalian dan budaya sadar risiko sebagai bagian dari implementasi SPI. Selanjutnya, Unit Internal Audit dan Risk Management akan melakukan audit internal dan pemantauan untuk menganalisis dan memastikan efektivitas penerapan SPI.

of reliable financial and managerial reporting, to increase the Company's compliance with statutory provisions, and to reduce the risk of losses, irregularities and violations of the precautionary aspects.

### Review of the Internal Control System Effectiveness

The Company uses the SPI to determine the strategies needed in all work units. SPI is designed to identify the possibility of any events that could affect the Company's performance, and to manage risks to remain within tolerance limits (*risk appetite*), and to provide adequate confidence in achieving the Company goals. The Company's internal control system refers to the internal control policies as outlined in the PT Bundamedik Tbk Corporate Governance Guidelines and Internal Audit Charter.

The Company's internal control components includes supervision by Management and a control culture, risk identification and assessments, control activities and separation of functions, reliability of accounting systems, information and communication technology, as well as monitoring activities and corrective actions for deviations or weaknesses. These components are interconnected, and are the responsibility of all work units, and the Company promotes a culture of control and risk awareness within SPI. The Internal Audit and Risk Management Unit also carry out internal audits and monitoring to analyze and ensure the effectiveness of SPI.

## Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Pengendalian Internal

Direksi berpendapat bahwa Perseroan telah memiliki sistem pengendalian internal yang memadai dan telah berjalan dengan efektif. Meskipun demikian, Direksi memandang peningkatan implementasi SPI harus tetap dilakukan, mengingat semakin bertumbuhnya usaha Perseroan dan semakin meningkatnya kompleksitas peluang dan risiko usaha ke depannya. Kami senantiasa memberikan arahan untuk meningkatkan budaya sadar risiko yang efektif dan wajib memastikan bahwa hal tersebut telah melekat di setiap level organisasi dengan menerapkan sistem pengendalian internal. Ke depannya, Perseroan harus memiliki sistem pengendalian internal berstandar internasional yaitu Sistem Pengendalian Internal yang dikembangkan oleh Committee of Sponsoring organizations of The Treadway Commission (COSO) yang meliputi tujuan pengendalian, lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta aktivitas pemantauan.

## Sistem Manajemen Risiko

### Risk Management System

Penerapan sistem manajemen risiko bertujuan untuk meminimalisasi kerugian yang diakibatkan dari risiko, serta membangun tingkat maturitas Perseroan dalam memitigasi risiko-risiko yang dihadapi. Perseroan menerapkan sistem manajemen risiko secara proaktif untuk mencapai pertumbuhan keuangan maupun operasional yang sehat dan berkelanjutan serta memelihara tingkat *risk-adjusted return* yang optimal sesuai dengan *risk appetite* yang diinginkan. Perseroan secara paralel menyusun kebijakan, proses, kompetensi, akuntabilitas, pelaporan, dan teknologi pendukung yang bertujuan agar pengelolaan risiko di dalam organisasi Perseroan senantiasa berjalan efektif dan efisien.

## Statement by the Board of Directors and/or Board of Commissioners on the Adequacy of the Internal Control System

The Board of Directors is of the opinion that the Company has an adequate internal control system and it is running effectively. Nevertheless, the Board of Directors' opinion is that SPI improvements must continue to be carried out, considering the increasing growth in the Company's business and the increasing complexity of future business opportunities and risks. We have issued directives related to risk awareness culture effectiveness improvements, to ensure it is embedded at every level of the organization through the internal control system. In the future, the Company must instigate an international standard internal control system, such as the Internal Control System developed by the Committee of Sponsoring Organizations of The Treadway Commission (COSO) that includes control objectives, control environment, risk assessment, control activities, information and communication, as well as monitoring activities.

The risk management system is aimed at minimizing losses resulting from risks, and to build the Company's maturity level for mitigating any risks faced. The Company has implemented a proactive risk management system to achieve healthy and sustainable financial and operational growth, and to maintain an optimal level of risk-adjusted return in accordance with the desired risk appetite. The Company in parallel has instigated policies, processes, competencies, accountability, reporting and supporting technology aimed at ensuring risk management within the Company's organization runs effectively and efficiently.



Kerangka kerja dan tata kelola manajemen risiko Perseroan terdiri dari Dewan Komisaris yang menjalankan fungsi pengawasan risiko (*risk oversight*) melalui Komite Audit, Komite Tata Kelola dan Manajemen Risiko, serta Direksi yang menjalankan fungsi kebijakan risiko (*risk policy*). Pada tingkat operasional, Satuan Kerja Manajemen Risiko bersama Unit Bisnis dan Unit Kerja Kepatuhan melakukan fungsi identifikasi risiko, pengukuran risiko, mitigasi risiko serta pengendalian risiko. Dalam rangka menerapkan manajemen risiko terintegrasi, Dewan Komisaris bertanggung jawab sebagai berikut:

1. Mengarahkan, menyetujui, dan mengevaluasi kebijakan yang mengatur manajemen risiko terintegrasi secara berkala.
2. Mengevaluasi pelaksanaan kebijakan manajemen risiko terintegrasi oleh Direksi.
3. Melakukan evaluasi terhadap implementasi Rencana Aksi (*Recovery Plan*).

The Company's risk management framework and governance consists of the Board of Commissioners who carry out the risk oversight function through the Audit Committee, the Governance and Risk Management Committee, and the Board of Directors who carry out the risk policy function. At the operational level, the Risk Management Work Unit together with the Business Unit and Compliance Work Unit carry out the functions of risk identification, risk measurement, risk mitigation and risk control. To implement an integrated risk management, the Board of Commissioners is responsible for:

1. Directing, approving and evaluating the policies governing integrated risk management on a regular basis.
2. Evaluating the implementation of integrated risk management policies by the Board of Directors.
3. Evaluating the implementation of the Action Plan (*Recovery Plan*).

## Jenis Risiko dan Cara Pengelolannya

### Types of Risk and How They are Managed

#### Jenis Risiko

Perseroan telah mengidentifikasi risiko dan menerapkan manajemen risiko dalam kegiatan bisnis. Risiko-risiko yang telah diidentifikasi dibagi menjadi 7 kategori dengan rincian sebagai berikut:

#### Types of Risk

The Company has identified the following risks and implemented risk management in its business activities. The identified risks have been divided into 7 categories as follows:



#### TATA KELOLA Governance

Risiko ini berkaitan dengan tata kelola perusahaan yang diakibatkan oleh tidak terlaksananya prinsip tata kelola yang baik. Dalam hal ini risiko tata kelola mungkin terjadi sehubungan dengan adanya perubahan regulasi/kebijakan/standar kesehatan serta belum lengkapnya pedoman/prosedur/panduan guna menerapkan prinsip-prinsip tata kelola yang baik secara menyeluruh dalam pengelolaan Perseroan.

This risk is related to corporate governance resulting from non-implementation of good governance principles. In this area, governance risks may occur in connection with changes in health regulations/policies/standards as well as incomplete guidelines/procedures/guidance for applying the principles of good governance as a whole in the management of the Company.



## STRATEGIS

### Strategic

Risiko yang akan berdampak pada tidak terlaksananya strategi bisnis/tidak tercapainya/ketidakpastian pencapaian/berubahnya target strategis yang sudah ditetapkan dan/atau mengakibatkan adanya perubahan strategi bisnis Perseroan. Dalam hal ini risiko strategis yang mungkin terjadi dalam Perseroan yaitu:

- Perubahan target dan rencana strategis Perseroan;
- Tidak tercapainya sasaran investasi;
- Ketidakmampuan Perseroan dalam persaingan dengan kompetitor;
- Kurangnya inovasi atas perubahan market, teknologi, dan pelayanan;
- Harga saham Perseroan bergerak secara fluktuatif dan kemampuan Perseroan dalam membayar dividen.

Risks that will impact the non-implementation of business strategies/non-achievement/uncertainty in achievement/changes in the strategic targets set, and/or result in changes to the Company's business strategy. In this area, the strategic risks that may occur within the Company are:

- Changes in the Company's targets and strategic plans;
- Failure to achieve investment targets;
- The Company's inability to compete with competitors;
- Lack of innovation regarding changes in markets, technology and services;
- The Company's share price fluctuates, and the Company's ability to pay dividends.



## HUKUM/KEPATUHAN

### Legal/Compliance

Risiko ini berkaitan dengan ketidakpatuhan terhadap undang-undang, peraturan, peraturan pemerintah, dan badan hukum, termasuk terhadap standar dan kebijakan yang berlaku di Perseroan. Dalam hal ini potensi risiko yang mungkin terjadi berupa adanya perizinan/perjanjian kerjasama yang belum diperbarui dan rendahnya kesadaran tenaga kesehatan atas kepatuhan hukum kesehatan serta standar kebijakan maupun prosedur yang telah ditetapkan Perseroan.

This risk relates to non-compliance with laws, regulations, Government regulations and legal entities, including standards and policies applicable to the Company. In this area, potential risks may include licensing/collaboration agreements that have not been updated, and low awareness of health workers on compliance with health laws and standard policies and procedures established by the Company.



## OPERASIONAL

### Operations

Risiko ini berdampak pada terganggunya operasional pelayanan/perusahaan yang antara lain disebabkan oleh ketidakcukupan dan/atau tidak berfungsinya proses internal, kesalahan manusia, kegagalan sistem, atau adanya masalah eksternal yang mempengaruhi operasional pelayanan dan operasional korporasi. Dalam hal ini, risiko operasional yang mungkin terjadi dalam Perseroan dapat berkaitan dengan:

- Penggunaan sistem pada pelayanan dan manajerial;
- Kualitas pemeliharaan sarana dan prasarana;
- Standarisasi prosedur unit dan anak usaha;
- Pelayanan terhadap pasien oleh tenaga kesehatan;
- Penggunaan alat kesehatan, farmasi, dan BHP;
- Manajemen fasilitas dan keselamatan terutama risiko kebakaran, bencana alam, kerusuhan, dan lain lain.

This risk's impact involves disruption of Company services/operations, and can be caused by inadequacy and/or non-functioning of internal processes, human error, system failure, or external problems that affect corporate services and operations. In this area, potential operational risks that may occur in the Company may be related to:

- Use of systems in service and managerial matters;
- Quality of facilities and infrastructure maintenance;
- Standardization of unit and subsidiary procedures;
- Service to patients by health workers;
- Use of medical devices, pharmaceuticals and BHP;
- Facility and safety management, especially the risk of fire, natural disasters, riots, etc.



## FINANSIAL

### Financial

Risiko ini berdampak pada finansial Perseroan, khususnya terhadap arus kas masuk dan keluar yang memungkinkan terjadinya kerugian finansial Perseroan. Dalam hal ini, risiko finansial yang mungkin terjadi dalam kegiatan Perseroan yakni:

- Tidak tercapainya target EBITDA/revenue unit/ anak usaha;
- Ketidakseimbangan arus kas Perseroan;
- Keterlambatan pembayaran piutang JKN, asuransi, perusahaan penjamin, serta pasien pribadi;
- Pengelolaan keuangan di tingkat unit dan anak usaha yang mungkin berpotensi merugikan Perseroan.

This risk impact involves the Company's finances, especially cash inflows and outflows that may result in financial losses for the Company. In this area, potential financial risks that may occur in the Company's activities include:

- Failure to achieve EBITDA targets/revenue unit/ subsidiary;
- Imbalance in the Company's cash flow;
- Delays in JKN, insurance, guarantor company and private patient payments;
- Unit and subsidiary level financial management that could potentially harm the Company.



## REPUTASI

Reputation

Risiko ini berkaitan dengan menurunnya tingkat kepercayaan masyarakat maupun pemangku kepentingan yang bersumber dari persepsi negatif terhadap Perseroan. Dalam hal ini, risiko reputasi yang mungkin terjadi dapat berkaitan dengan:

- Kelalaian dalam pelayanan sehingga menyebabkan keluhan serta ulasan negatif baik secara langsung, tertulis, maupun media sosial;
- Hubungan Perseroan dengan pelayanan kesehatan rujukan;
- Hubungan Perseroan dengan asuransi maupun perusahaan penjamin;
- Tuntutan pasien dan/atau karyawan terhadap Perseroan;
- Tingkat kesadaran publik (*brand awareness*) terhadap keberadaan dan pelayanan unit dan anak usaha;
- Pelanggaran data, peretasan, atau serangan dunia maya yang dapat membahayakan informasi sensitif pelanggan atau merusak reputasi.

This risk is related to the decline in the level of public and stakeholder trust originating from negative perceptions of the Company. In this area, potential reputation risks may be related to:

- Negligence in service resulting in complaints and negative reviews either in person, in writing or on social media;
- The Company's relationship with referral health services;
- The Company's relationship with insurance and guarantee companies;
- Claims from patients and/or employees against the Company;
- Level of public awareness (*brand awareness*) of the units and subsidiaries existence and services;
- Data breaches, hacks, or cyber attacks that could compromise sensitive customer information or damage reputations.



## MEDIS

Medical

Risiko yang terjadi diakibatkan tindakan yang dilakukan dalam pelayanan kesehatan sehingga dapat berpotensi menimbulkan dampak medis. Dalam hal ini risiko mungkin terjadi akibat adanya kemungkinan kesalahan dalam pelayanan terhadap pasien baik dalam hal pemberian obat, identifikasi & pembedahan pasien, paparan penyakit menular, maupun risiko yang dapat terjadi dalam pengelolaan makanan di unit usaha.

Risks resulting from actions taken in health services that can potentially cause medical impacts. In this area, potential reputation risks may be related to possible errors in patient service, both in terms of administering medication, patient identification & surgery, exposure to infectious diseases, as well as risks that may occur in food management in the business unit.



### Mitigasi Risiko

Atas risiko-risiko yang mungkin dihadapi, Perseroan telah menetapkan mitigasi risiko yang diharapkan mampu meminimalkan atau menghilangkan dampak yang mungkin terjadi. Mitigasi tersebut diwujudkan melalui beberapa langkah berikut:

- Menyesuaikan diri dengan perkembangan peraturan dan kebijakan baik dari pemerintah maupun standar yang berlaku internasional maupun nasional sebagai bentuk antisipasi adanya perubahan.
- Melakukan tinjauan maupun analisa atas regulasi yang berkaitan dengan kegiatan usaha dalam upaya menghindari salah tafsir dan penerapan regulasi.
- Meningkatkan kompetensi dan kolaborasi antar unit dan anak usaha dalam menjalankan kegiatan usaha.
- Meningkatkan mutu pelayanan dengan memberikan pelatihan, meningkatkan sarana rumah sakit termasuk gedung, peralatan medis dan fasilitas.
- Memberikan jasa pelayanan kesehatan yang lebih luas dengan harga dan pelayanan yang kompetitif disertai dengan evaluasi harga dan kualitas secara kontinuitas.
- Menciptakan inovasi paket layanan dan promo, melakukan *massive promotion* serta *campaign* untuk meningkatkan *brand awareness* Perseroan.
- Memberikan orientasi dan sosialisasi secara rutin mengenai medicolegal dan hukum kesehatan secara berkala diikuti dengan melakukan monitoring terhadap tenaga kesehatan sehingga terus mematuhi standar dan regulasi yang berlaku
- Mengembangkan *Center of Excellence* guna memastikan ketersediaan tenaga medis yang kompeten untuk mendukung kebutuhan bisnis serta mengoptimalkan *Center of Excellence* yang sudah ada.

### Risk Mitigation

To minimize or eliminate any impacts that may occur in the risks it may face, the Company has determined the following risk mitigation steps:

- Adapt to developments in regulations and policies from the Government and applicable international and national standards to anticipate changes.
- Review and analyze regulations related to business activities to avoid misinterpretation and application of regulations.
- Increase competencies, and collaboration between units and subsidiaries when carrying out business activities.
- Improve the quality of services by providing training, improved hospital facilities including buildings, medical equipment and facilities.
- Provide a wider range of health services with competitive prices and services through continuous price and quality evaluation.
- Create innovative service packages and promos, conducted mass promotions and campaigns to increase the Company's brand awareness.
- Provide regular orientation and socialization on medicolegal and health laws on a regular basis followed by monitoring health workers so they continue to comply with applicable standards and regulations
- Develop a Center of Excellence to ensure the availability of competent medical personnel to support business needs, and optimize the existing Center of Excellence.

- Secara aktif dan secara terus menerus merekrut tenaga medis yang mempunyai reputasi baik, menciptakan lingkungan kerja yang positif, melakukan ikatan kerja, dan memberikan remunerasi yang menarik.
- Meningkatkan kerjasama dengan pihak lain, khususnya non-BPJS untuk keseimbangan kontribusi pasien BPJS dengan pasien non-BPJS, seperti pasien asuransi, perusahaan dan pribadi.
- Membina hubungan yang baik dan memastikan keterbukaan informasi dengan pemegang saham maupun para pemangku kepentingan.
- Melakukan monitoring dan kontrol serta penempatan *Board Observer* (untuk keputusan-keputusan investasi) untuk investasi yang dimiliki PT Bundamedik Tbk.
- Melakukan monitoring terhadap perizinan dan perjanjian kerjasama Perseroan baik di unit dan anak usaha dengan menggunakan sistem digitalisasi.
- Terus mengembangkan dan menciptakan standarisasi yang terintegrasi secara digitalisasi khususnya antar unit usaha maupun antar anak usaha.
- Mengikuti standar kesehatan dari pemerintah dan menerapkan protokol yang memadai, meliputi tata cara pelayanan, proteksi diri, dan cara penanganan pasien.
- Mengatasi risiko-risiko keuangan dengan melakukan identifikasi dan *tracking* efisiensi biaya, pengendalian likuiditas operasional, serta mengasuransikan sebagian asset dengan nilai yang memadai.
- Memberikan orientasi dan sosialisasi secara rutin kepada karyawan tentang praktik terbaik keamanan siber untuk mencegah serangan phishing atau akses tidak sah.
- Menjalankan *whistleblowing system* di lingkup Korporasi, Unit Usaha, dan Anak Usaha agar senantiasa terjalin transparansi dan keterbukaan atas potensi pelanggaran yang mungkin ada di Perseroan.
- Actively and continuously recruit medical personnel who have a good reputation, create a positive work environment, create work relationships, and provide attractive remuneration.
- Increase collaboration with other parties, such as insurance patients, companies and individuals, especially non-BPJS to balance the contribution of BPJS patients with non-BPJS patients.
- Establish good relationships and ensure information disclosure with shareholders and stakeholders.
- Monitor and control, as well as establish an Observer Board (for investment decisions) for investments owned by PT Bundamedik Tbk.
- Monitor the Company's permits and cooperation agreements in units and subsidiaries using a digitalization system.
- Continue to develop and create digitally integrated standards, especially between business units and between subsidiaries.
- Follow Government health standards, and implement adequate protocols, including service procedures, personal protection and patient handling.
- Overcome financial risks by identifying and tracking cost efficiency, controlling operational liquidity, and adequately insure assets.
- Provide regular orientation and socialization to employees on cybersecurity best practices to prevent phishing attacks or unauthorized access.
- Implement a whistleblowing system within the Corporation, Business Units and Subsidiaries to ensure there is always transparency and openness regarding potential Company violations.





### **Tinjauan atas Efektivitas Sistem Manajemen Risiko**

Manajemen Perseroan menyatakan bahwa semua risiko-risiko yang material bagi Perseroan dan Perusahaan Anak serta faktor risiko usaha dan risiko umum di atas telah disusun berdasarkan bobot dari risiko dengan dampak terbesar terhadap kinerja Perseroan sampai terendah. Perseroan menilai bahwa sistem manajemen risiko berjalan dengan baik serta masih berada dalam batasan terkendali. Perseroan telah memiliki unit kerja Divisi Internal Audit dan Risk Management (IARM) Korporat yang bertanggung jawab untuk menangani manajemen risiko di level korporat. Perseroan merencanakan untuk mengembangkan fungsi unit khusus manajemen risiko, serta mulai melakukan standarisasi sistem manajemen risiko dengan mengadopsi standar ISO 31000:2018 di tahun 2024. Perseroan akan terus melakukan evaluasi dan penilaian secara berkelanjutan atas penerapan sistem manajemen risiko dari waktu ke waktu.

### **Pernyataan Direksi dan/atau Dewan Komisaris atas Kecukupan Sistem Manajemen Risiko**

Kami berpendapat bahwa sistem manajemen risiko yang telah ada masih harus dikembangkan dan dilakukan monitoring secara berkala. Peran Satuan Pengawas Internal di masing-masing unit usaha harus lebih dioptimalkan, dengan berkoordinasi dengan unit Internal Audit dan Manajemen Risiko. Pelaksanaan manajemen risiko yang terintegrasi di semua unit usaha akan mengoptimalkan pengawasan pelaksanaan manajemen risiko dan pengawasan implementasi mitigasi risiko yang telah teridentifikasi sebagai prioritas, baik risiko klinis, non-klinis, termasuk keuangan dan reputasi.

### **Review of the Risk Management System Effectiveness**

The Company's management has stated that all Company and its Subsidiaries material risks and the business risk factors and general risks, as outlined above, have been compiled based on the weight of the risks with the greatest impact on the Company's performance to the lowest. The Company has assessed that the risk management system is running well and is still within controllable limits. The Company has a Corporate Internal Audit and Risk Management (IARM) Division work unit that is responsible for handling risk management at the corporate level. The Company plans to develop a special risk management unit function, and will start standardizing the risk management system by adopting the ISO 31000:2018 standard in 2024. The Company will continue to carry out continuous evaluations and assessments of the risk management system implementation.

### **Statement by the Board of Directors and/or Board of Commissioners on the Adequacy of the Risk Management System**

We are of the opinion that the existing risk management system still needs developing and monitored regularly. The Internal Supervisory Unit role in each business unit must be further optimized, and coordinated with the Internal Audit and Risk Management units. Integrated risk management in all business units will optimize supervision of risk management and risk mitigation identified as a priority, covering clinical and non-clinical, and financial and reputation risks.

## Perkara Hukum, Sanksi Administratif, dan Finansial

### Legal Cases, Administrative and Financial Sanctions

Perseroan senantiasa memastikan kepatuhan terhadap regulasi yang berlaku dalam melaksanakan aktivitas bisnisnya. Tidak terdapat perkara hukum yang berdampak material terhadap aktivitas usaha Perseroan yang dihadapi Perseroan, Entitas Anak, anggota Direksi, dan Dewan Komisaris sepanjang tahun 2023. Di sisi lain, Perseroan juga tidak menerima sanksi administratif maupun sanksi finansial dari pemerintah, regulator serta otoritas yang berwenang di tahun 2023.

When carrying out its business activities, the Company ensures compliance with all applicable regulations. The Company, Subsidiaries, members of the Board of Directors and the Board of Commissioners did not face any legal cases with a material impact on the Company's business activities throughout 2023. The Company also did not receive any administrative sanctions or financial sanctions from the Government, regulators and authorities in in 2023.

## Kode Etik

### Code of Ethics

Perseroan memiliki kode etik yang telah tertuang dalam pedoman tata kelola perusahaan dan berfungsi sebagai landasan nilai dan arah bagi seluruh anggota Perseroan dalam bekerja serta bersikap. Kode Etik Perseroan mengatur standar pelaksanaan usaha dan tata kelola yang baik, meliputi hubungan antar karyawan, hubungan dengan pelanggan/pasien, vendor, kompetitor, regulator, pemegang saham, serta pemangku kepentingan lainnya. Terdapat prinsip-prinsip yang tertanam dalam kode etik Perusahaan, yakni:

1. Mematuhi Hukum, Peraturan perundang-undangan yang berlaku di Indonesia serta ketentuan dan prosedur internal yang berlaku di Perusahaan.
2. Menjaga disiplin dan etika dalam bekerja sebagaimana telah diatur dalam peraturan perusahaan.
3. Melaksanakan Prinsip-prinsip Tata Kelola Perusahaan yang Baik (*Good Corporate Governance/GCG*).
4. Bersikap profesional dan berintegritas sesuai dengan standar etika yang berlaku.

The Company's code of ethics is stated in the corporate governance guidelines and functions as the basis for values and direction for all members of the Company in their work and behavior. The Company's Code of Ethics regulates good business and governance standards, including relationships between employees, relationships with customers/patients, vendors, competitors, regulators, shareholders and other stakeholders. The principles embedded in the Company's code of ethics include:

1. Complying with the laws, regulations that apply in Indonesia as well as internal provisions and procedures that apply in the Company.
2. Maintaining discipline and ethics at work as regulated in the Company regulations.
3. Implementing the principles of Good Corporate Governance (GCG).
4. Being professional and having integrity in accordance with applicable ethical standards.



5. Mengupayakan peningkatan nilai pemegang saham (*shareholder*) serta melindungi hak - hak pemangku kepentingan (*stakeholders*) lainnya.
  6. Menghormati hak asasi manusia serta menghindari seluruh bentuk diskriminasi di lingkungan perusahaan.
  7. Mendorong keberagaman dan kesempatan yang sama, dengan menumbuhkan rasa saling percaya dengan sesama pegawai dan pemangku kepentingan lainnya.
  8. Memastikan tidak adanya perilaku pelecehan dan kekerasan dalam bentuk verbal, visual, maupun fisik di lingkungan perusahaan.
  9. Memprioritaskan keselamatan kerja dalam pelaksanaan aktivitas pekerjaan/ perusahaan.
  10. Menghindari adanya benturan kepentingan (*conflict of interest*) termasuk diantaranya: a) melakukan insider trading; b) adanya hubungan relasi sesama pegawai yang dapat menimbulkan benturan kepentingan dan mempengaruhi obyektifitas dalam pengambilan keputusan demi kepentingan Perusahaan; c) Penyalahgunaan kekuasaan dan kedudukan yang dimiliki dalam Perusahaan dalam bentuk apapun untuk kepentingan pribadi.
  11. Mencegah segala bentuk konflik kepentingan yang terkait/ berdampak/ beririsan dengan kepentingan Perusahaan.
  12. Tidak memberi atau menerima imbalan dari pihak yang bertransaksi atau berkepentingan merujuk pada Kebijakan Perusahaan terkait Antisuap dan Antikorupsi.
  13. Melindungi dan tidak menyalahgunakan fasilitas/aset milik Perusahaan.
  14. Menjaga keamanan dan kerahasiaan serta membatasi akses dari pihak yang tidak berkepentingan atas data atau informasi Perusahaan.
  15. Bersama-sama menciptakan suasana kerja yang nyaman dan kondusif bagi semua pihak.
5. Striving to increase shareholder value and protecting the rights of other stakeholders.
  6. Respecting human rights and avoiding all forms of discrimination within the Company.
  7. Encouraging diversity and equal opportunities, by fostering mutual trust with fellow employees and other stakeholders.
  8. Ensuring there is no verbal, visual or physical harassment and violence within the Company.
  9. Prioritizing work safety when carrying out work/company activities.
  10. Avoiding conflicts of interest, including: a) conducting insider trading; b) the existence of relationships between employees that can give rise to conflicts of interest and affect objectivity in decision-making in the interests of the Company; c) Abuse of power and positions held within the Company in any form for personal gain.
  11. Preventing all forms of conflicts of interest that may impact/cut across the Company's interests.
  12. Not giving or receiving compensation related to transactions with interested parties by referring to the Company's Anti-Bribery and Anti-Corruption Policy.
  13. Protecting and not misusing Company facilities/ assets.
  14. Maintaining security and confidentiality and limiting access by unauthorized parties to Company data or information.
  15. Creating together a comfortable and conducive working atmosphere for all parties.

Kode Etik Perseroan berlaku secara universal bagi seluruh karyawan Perseroan di seluruh level organisasi. Secara berkala, Perseroan melakukan sosialisasi kode etik melalui beragam jalur komunikasi secara langsung maupun tidak langsung. Perseroan akan menindak tegas pelanggaran Kode Etik yang terjadi dan memberlakukan sanksi sesuai peraturan yang berlaku.

The Company's Code of Ethics applies universally to all Company employees at all organizational levels. Periodically, the Company socializes the code of ethics through direct and indirect communication channels. The Company will take firm action against any violations of the Code of Ethics that occur and impose sanctions in accordance with applicable regulations.

## Program Kepemilikan Saham oleh Karyawan dan/atau Manajemen

### Employees and/or Management Share Ownership Program

Perseroan telah mengungkapkan pelaksanaan program Management and Employee Stock Option Program (MESOP) dalam prospektus penawaran umum perdana yang diterbitkan tanggal 29 Juni 2021. Pemegang saham telah menyetujui penerbitan saham baru sebanyak-banyaknya 0,29% dari total modal ditempatkan dan disetor setelah pelaksanaan Penawaran Umum, dan konversi obligasi atau 25.000.000 lembar saham dalam rangka program MESOP. Keputusan tersebut berdasarkan Akta No.5/2021 dan Surat Keputusan Direksi Perseroan No. 020-I/SK/DIRKOM/IV/2021 tanggal 8 April 2021.

The Company disclosed its Management and Employee Stock Option Program (MESOP) in its initial public offering prospectus published on June 29, 2021. Shareholders approved the issuance of new shares up to a maximum 0.29% of the total issued and paid-up capital after the Public Offering is completed, and the conversion of bonds or 25,000,000 shares within the framework of the MESOP program. This decision was based on Deed No.5/2021 and the Company's Board of Directors Decree No. 020-I/SK/DIRKOM/IV/2021 dated April 8, 2021.

Perseroan akan mendistribusikan hak opsi dalam 2 tahapan, dengan jangka waktu pelaksanaan:

1. Tahap pertama dengan sebanyak-banyaknya sejumlah 90% dari total jumlah hak opsi yang dapat diterbitkan dalam program MESOP akan diterbitkan selambat-lambatnya 90 hari setelah tanggal pencatatan saham Perseroan di BEI; dan
2. Tahap kedua dengan sejumlah sisa hak opsi yang belum diterbitkan dalam program MESOP akan diterbitkan selambat-lambatnya pada ulang tahun ke-2 pencatatan saham Perseroan di BEI.

The Company's option rights to be distributed in 2 stages, with an exercise period:

1. The first stage with a maximum 90% of the total number of option rights that can be issued in the MESOP program to be issued no later than 90 days after the date of listing of the Company's shares on the IDX; and
2. The second stage for the remaining number of option rights that have not been issued in the MESOP program to be issued no later than the 2nd anniversary of the listing of the Company's shares on the IDX.



Adapun kriteria karyawan dan/atau manajemen yang dapat berpartisipasi dalam program MESOP adalah sebagai berikut:

1. Komisaris Perseroan dan entitas anak;
2. Direktur Perseroan dan entitas anak; atau
3. Karyawan kunci Perseroan dan entitas anak dengan kriteria khusus, yaitu:
  - a. Memiliki masa kerja minimal 2 tahun dengan nilai performance appraisal baik;
  - b. Jabatan minimal level Manager atau setingkatnya, adapun untuk karyawan di bawah level Manager dapat diusulkan dengan pertimbangan khusus dari atasan langsung dan Direktur yang membawahi;
  - c. Memegang posisi penting (*scarcity of skillset*), meskipun masa kerjanya belum mencapai 2 tahun baik untuk level Manager maupun level di bawah Manager; dan/atau
  - d. Mempunyai potensi dan talenta untuk berkembang sebagai pemimpin;
  - e. Aktif di Perseroan dan entitas anak, memenuhi syarat sebelum tanggal pendistribusian hak opsi, dan tidak sedang dikenakan sanksi jabatan berdasarkan ketentuan-ketentuan yang berlaku pada Perseroan dan entitas anak.

Perseroan telah melaksanakan program MESOP tahap pertama dalam periode 2 Mei 2023- 15 Juni 2023 dan periode 1 November 2023-12 Desember 2023, dengan harga pelaksanaan Rp863 per lembar. Jumlah hak opsi yang dikonversi untuk periode tersebut sebanyak-banyaknya 22.500.000 saham, dan hak opsi yang belum dikonversi dapat dilakukan pada periode berikutnya.

Selanjutnya, Perseroan juga telah menerbitkan hak opsi untuk pelaksanaan MESOP tahap kedua sebanyak 2.500.000 saham dan harga pelaksanaan Rp363 per lembar pada tanggal 31 Juli 2023. Adapun permohonan pra-pencatatan saham tambahan telah disampaikan kepada BEI tanggal 20 Juli 2023, dengan rencana dimulainya pelaksanaan program MESOP tahap kedua pada tanggal 1 November 2024.

Employees and/or management who can participate in the MESOP program include:

1. Commissioners of the Company and subsidiaries;
2. Directors of the Company and subsidiaries; or
3. Key employees of the Company and subsidiaries with special criteria, namely:
  - a. Has a minimum work period of 2 years with good performance appraisal scores;
  - b. Has a minimum position at Manager level or equivalent, while employees below Manager level can be proposed with special consideration from the direct superior and the Director in charge;
  - c. Holds an important position (*scarcity of skillset*), even though the work period has not reached 2 years at Manager level and levels below Manager; and/or
  - d. Has the potential and talent to develop as a leader;
  - e. Is active in the Company and its subsidiaries, meets the requirements before the date of distribution of option rights, and is not currently subject to position sanctions based on the provisions applicable in the Company and its subsidiaries.

The Company implemented the first phase of the MESOP program during the periods May 2, 2023 to June 15, 2023 and November 1, 2023 to December 12, 2023, with a price of Rp863 per share. The total number of converted option rights for those periods was 22,500,000 shares, where unconverted option rights may be exercised in the following period.

The Company issued option rights for the second phase of MESOP for 2,500,000 shares with an exercise price of Rp363 per share on July 31, 2023. The pre-listing of additional shares was submitted to IDX on July 20, 2023, with plans to start the second phase of the MESOP program on November 1, 2024.

## Kebijakan Pengungkapan Kepemilikan Saham Perusahaan oleh Dewan Komisaris dan/atau Direksi

### Board of Commissioners and/or Board of Directors Share Ownership Disclosure Policy

Perseroan senantiasa melakukan pengungkapan atas kepemilikan saham Perseroan oleh anggota Dewan Komisaris dan Direksi beserta perubahannya dalam situs web BEI. Sekretaris Perusahaan bertanggung jawab untuk melakukan pengungkapan terkait perubahan kepemilikan saham Perseroan oleh anggota Dewan Komisaris dan Direksi dengan berpedoman pada tata cara dan periode waktu sesuai ketentuan regulasi, yaitu paling lambat 3 hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perseroan.

The Company discloses the ownership of Company shares by members of the Board of Commissioners and Board of Directors with any changes on the IDX website. The Corporate Secretary is responsible for making disclosures of changes in ownership of the Company's shares by members of the Board of Commissioners and Board of Directors, guided by the procedures and time periods in accordance with regulatory provisions, namely no later than 3 working days after the occurrence of ownership or any changes in ownership of the Company's shares.

## Sistem Pelaporan Pelanggaran

### Whistleblowing System

Perseroan telah menyediakan sarana pelaporan, untuk mengadukan dugaan pelanggaran terhadap kode etik dan peraturan perusahaan, meliputi korupsi, kecurangan (fraud), termasuk penipuan, pencurian, penggelapan aset, pembocoran informasi, pembiaran melakukan pelanggaran, dan perbuatan melanggar hukum lainnya.

The Company provides reporting facilities to complain about alleged violations of the Company's code of ethics and regulations, acts of corruption, fraud, deception, theft, embezzlement of assets, leaking of information, committing violations, and other unlawful acts.

Pelapor dapat mengadukan dugaan pelanggaran melalui email ([iarm.corporate@bmhs.co.id](mailto:iarm.corporate@bmhs.co.id)), website (<https://bmhs.co.id/>), surat resmi secara tertutup, komunikasi langsung secara verbal (Unit Kerja IARM & SPI RS). Perseroan melindungi kerahasiaan identitas dan isi laporan yang disampaikan. Perseroan juga melindungi pelapor dari intimidasi, pemecatan, diskriminasi, atau tindakan merugikan lain, yang mungkin timbul dari laporannya tersebut.

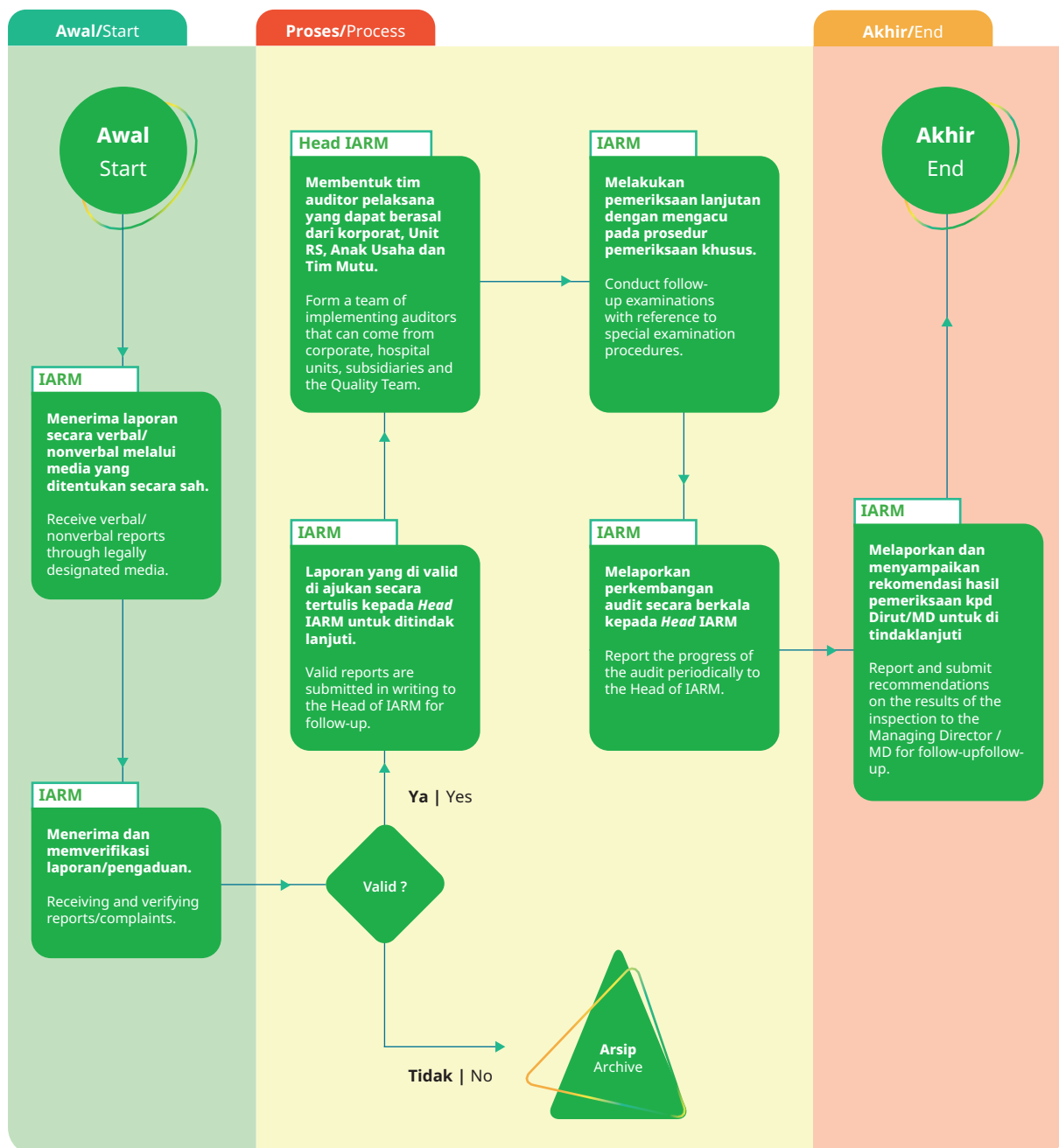
Whistleblowers can report alleged violations via email ([iarm.corporate@bmhs.co.id](mailto:iarm.corporate@bmhs.co.id)), through the website (<https://bmhs.co.id/>), closed official letters, direct verbal communication (IARM & SPI RS Work Unit). The Company will protect the confidentiality of the whistleblowers and contents of the reports submitted. The Company will also protect whistleblowers from intimidation, dismissal, discrimination or other detrimental actions that may arise following their reports.



Unit Kerja IARM akan mengelola setiap laporan pengaduan yang masuk untuk diinvestigasi kebenarannya. Unit Kerja IARM akan melakukan investigasi mendalam terhadap laporan yang telah terverifikasi kebenarannya secara sistematis. Adapun pada tahun 2023, Perseroan telah menerima beberapa laporan pengaduan dari Unit Usaha dan Anak Usaha yang masuk ke dalam sarana pelaporan.

The IARM Work Unit manages all complaint reports to investigate their truthfulness. The IARM Work Unit will carry out in-depth investigations of reports that have been verified as true. In 2023, the Company received several complaint reports from Business Units and Subsidiaries through the reporting facility.

**Alur Sistem Pelaporan Pelanggaran**  
Whistleblowing Reporting System Flowchart



### Sosialisasi Sistem Pelaporan Pelanggaran

Sosialisasi *Whistleblowing System* merupakan upaya Perseroan dalam menciptakan budaya perusahaan yang berintegritas dan bebas dari pelanggaran. Pada tahun 2023 Perseroan telah melakukan sosialisasi *whistleblowing system* di level Korporasi, Unit Usaha, dan Anak Usaha. Kedepannya, sosialisasi akan dilakukan secara rutin/berkala baik di level Korporasi, Unit Usaha, dan Anak Usaha. Perseroan mewajibkan kepada seluruh karyawannya untuk memahami dan meningkatkan kesadaran akan sistem ini.

### Socialization of the Whistleblowing Reporting System

To create a corporate culture with integrity and free from violations, the Company carries out Whistleblowing System Socialization. In 2023, the Company socialized the whistleblowing system at the corporate, business unit and subsidiary levels, with future plans to routinely/periodically socialize the whistleblowing system at the corporate, business unit and subsidiary levels. The Company requires all its employees understand and increase their awareness of this system.

## Kebijakan Antikorupsi

### Anti-Corruption Policy

Perseroan senantiasa mengedepankan prinsip kejujuran, integritas, antikorupsi sebagai nilai dan budaya Perseroan. Perseroan memiliki kode etik dan peraturan perusahaan yang secara tegas mengatur tentang antikorupsi. Selain itu Perseroan juga memiliki ketentuan yang harus dipenuhi oleh pemasok untuk mencegah korupsi dan gratifikasi pada proses pengadaan. Setiap kasus korupsi, kolusi dan nepotisme (KKN) yang dapat mempengaruhi reputasi Perseroan dan membawa dampak material bagi kinerja Perseroan akan diberikan sanksi dan tindakan tegas sesuai regulasi yang berlaku. Saat ini Perseroan telah memiliki kebijakan antikorupsi, antara lain

The Company prioritizes the principles of honesty, integrity and anti-corruption as the Company's values and culture, and has a Company code of ethics and regulations that strictly regulates anti-corruption. The Company also has provisions that must be fulfilled by suppliers to prevent corruption and gratification in the procurement process. All corruption, collusion and nepotism (KKN) cases that affect the Company's reputation, and have a material impact on the Company's performance, will result in strict sanctions and actions in accordance with applicable regulations. Currently the Company has an anti-corruption policy that includes:

1. Perusahaan menjalankan seluruh aktivitas usaha secara profesional dan berintegritas sesuai dengan Pedoman Tata Kelola, Kode Etik dan Kebijakan Antikorupsi Perusahaan.
2. Seluruh pegawai dan Dewan Komisaris, Direksi wajib memastikan aktivitas Perusahaan terhindar dari tindakan-tindakan yang terkait dengan upaya korupsi sebagaimana dimaksud dalam peraturan perundang-undangan (UU

1. The Company's business activities are carried out professionally and with integrity in accordance with the Company's Governance Guidelines, Code of Ethics and Anti-Corruption Policy.
2. All employees and the Board of Commissioners and Board of Directors are obliged to ensure that the Company's activities are protected from actions containing attempts at corruption as referred to in statutory regulations (the Corruption Law), namely: a) Harming State





Tipikor), yaitu tindakan: a) Merugikan Keuangan Negara, b) Penyuapan, c) Penggelapan, d) Pemerasan, e) Perbuatan Curang, f) Benturan Kepentingan, dan g) Gratifikasi.

3. Untuk menjaga independensi dalam melaksanakan peran/ fungsi setiap organ utama dalam Perusahaan (Pemegang Saham, Dewan Komisaris, Direksi dan Pegawai), maka perlu diperhatikan hal-hal sebagai berikut: a) dilarang melakukan transaksi yang mempunyai benturan kepentingan dan mengambil keuntungan pribadi dari kegiatan Perusahaan yang bersangkutan, b) dilarang memangku jabatan lain yang dapat menimbulkan benturan kepentingan, dan c) tidak berwenang mewakili Perusahaan apabila mempunyai kepentingan yang bertentangan dengan kepentingan Perusahaan.
4. Setiap individu dan/atau unit-unit kerja Perusahaan akan berjuang dan bersaing sekuat tenaga, untuk memperoleh semua peluang kerja sama atau bisnis dengan cara yang jujur, adil dan sah menurut hukum, peraturan, etika bisnis serta akan menegosiasikan kontrak secara adil dan terbuka, tanpa mengindahkan tekanan yang dilakukan oleh pihak eksternal.
5. Perusahaan memberikan sanksi atas setiap pelanggaran kebijakan Kebijakan Antisuap dan Antikorupsi dengan cara: a) Memberikan sanksi berdasarkan Anggaran Dasar Perusahaan, Peraturan Perusahaan dan ketentuan perundang-undangan di bidang ketenagakerjaan (Peringatan tertulis - Pemutusan Hubungan Kerja (PHK) - Memberikan denda dengan jumlah yang besar atau minimal 2 kali lipat dari hasil korupsinya, dan b) Mempidanakan yang bersangkutan ke ranah hukum yang berlaku di wilayah Republik Indonesia, apabila di dalamnya terdapat unsur Pidana.

Finances, b) Bribery, c) Embezzlement, d) Extortion, e) Fraudulent Acts, f) Conflicts of Interest, and g) Gratification.

3. To maintain independence in carrying out the roles/functions of the key Company organs (Shareholders, Board of Commissioners, Board of Directors and Employees), it is necessary to pay attention to the following matters: a) it is prohibited to carry out transactions that have a conflict of interest and to take personal advantage on the Company activities, b) they are prohibited from holding other positions that could give rise to a conflict of interest, and c) they are not authorized to represent the Company if they have interests that conflict with the Company interests.
4. Every individual and/or work unit in the Company will fight and compete as hard as possible, to obtain all cooperation or business opportunities in an honest, fair and legal manner according to laws, regulations, business ethics, and will negotiate contracts fairly and openly, regardless of pressure exerted by external parties.
5. The Company will sanction every violation of the Anti-Bribery and Anti-Corruption Policy by: a) Imposing sanctions based on the Company's Articles of Association, Company Regulations and statutory provisions in the field of employment (Written warning - Termination of Employment (PHK) - Imposing a large fine or at least 2 times the proceeds of corruption), and b) Convicting the person concerned based on the laws applicable in the Republic of Indonesia, if it contains a criminal element.

## Penerapan Pedoman Tata Kelola Perusahaan Terbuka

### Implementation of Public Company Governance Guidelines

Perseroan telah menerapkan pedoman tata kelola perusahaan terbuka dan berupaya untuk meningkatkan kualitas penerapannya. Perseroan menyatakan kepatuhan terhadap POJK No.21/POJK.04/2015 dan rekomendasi SEOJK No.32/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka sebagaimana disampaikan berikut ini:

The Company has implemented public company governance guidelines and is making efforts to improve the quality of its implementation. The Company complies with POJK No.21/POJK.04/2015, and SEOJK recommendations No.32/POJK.04/2015 concerning the Implementation of Public Company Governance Guidelines as stated below:

| Prinsip dan Rekomendasi<br>Principles and Recommendations  | Pernyataan Kepatuhan<br>Compliance Statement                        |
|--|---|
| <b>Aspek 1. Hubungan Perusahaan Terbuka dengan Pemegang Saham dalam Menjamin Hak-Hak Pemegang Saham</b><br>Aspect 1. Public Company Relationship with Shareholders in Ensuring Shareholders' Rights  |   |
| Prinsip 1: Meningkatkan Nilai Penyelenggaraan Rapat Umum Pemegang Saham (RUPS).<br>Principle 1: Increasing the Value of General Meeting of Shareholders (GMS).   |   |
| 1.1 Perusahaan Terbuka memiliki cara atau prosedur teknis pengumpulan suara (voting) baik secara terbuka maupun tertutup yang mengedepankan independensi, dan kepentingan pemegang saham.<br>The Public Company has technical voting methods or procedures, both openly and privately, that prioritize independence and the interests of shareholders. | Telah dilaksanakan.<br>Already implemented.                         |
| 1.2 Seluruh anggota Direksi dan anggota Dewan Komisaris Perusahaan Terbuka hadir dalam RUPS Tahunan.<br>All members of the Board of Directors and the Board of Commissioners of a Public Company attend the Annual GMS.  | Telah dilaksanakan.<br>Already implemented.                         |
| 1.3 Ringkasan risalah RUPS tersedia dalam Situs Web Perusahaan Terbuka paling sedikit selama satu tahun.<br>A summary of the GMS minutes is available on the Public Company Website for at least one year.   | Telah dilaksanakan.<br>Already implemented.                         |
| Prinsip 2: Meningkatkan Kualitas Komunikasi Perusahaan Terbuka dengan Pemegang Saham atau Investor.<br>Principle 2: Improving the Quality of Public Company Communication with Shareholders or Investors.  |   |
| 2.1 Perusahaan Terbuka memiliki suatu kebijakan komunikasi dengan pemegang saham atau investor.<br>The Public Company has a communication policy with shareholders or investors.   | Sedang dalam tahap pengembangan.<br>Currently in development stage. |
| 2.2 Perusahaan Terbuka mengungkapkan kebijakan komunikasi Perusahaan Terbuka dengan pemegang saham atau investor dalam Situs Web.<br>The Public Company discloses the Public Company's communication policy with shareholders or investors on the Website.   | Telah dilaksanakan.<br>Already implemented.                         |
| <b>Aspek 2. Fungsi dan Peran Dewan Komisaris</b><br>Aspect 2. Functions and Roles of the Board of Commissioners  |   |
| Prinsip 3: Memperkuat Keanggotaan dan Komposisi Dewan Komisaris.<br>Principle 3: Strengthening the Membership and Composition of the Board of Commissioners.   |   |
| 3.1 Penentuan jumlah anggota Dewan Komisaris mempertimbangkan kondisi Perusahaan Terbuka.<br>Determining the number of members of the Board of Commissioners by considering the conditions of the Public Company.  | Telah dilaksanakan.<br>Already implemented.                         |
| 3.2 Penentuan komposisi anggota Dewan Komisaris memperhatikan keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>Determining the composition of members of the Board of Commissioners takes into account the diversity of expertise, knowledge and experience required.   | Telah dilaksanakan.<br>Already implemented.                         |



| Prinsip dan Rekomendasi<br>Principles and Recommendations  |  | Pernyataan Kepatuhan<br>Compliance Statement                        |
|--|--|---|
| Prinsip 4: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Dewan Komisaris.<br>Principle 4: Improving the Quality of Implementation of Duties and Responsibilities of the Board of Commissioners. |  |   |
| 4.1  | Dewan Komisaris mempunyai kebijakan penilaian sendiri ( <i>self-assessment</i> ) untuk menilai kinerja Dewan Komisaris.<br>The Board of Commissioners has a self-assessment policy to assess the performance of the Board of Commissioners.  | Telah dilaksanakan.<br>Already implemented.                         |
| 4.2  | Kebijakan penilaian sendiri ( <i>self-assessment</i> ) untuk menilai kinerja Dewan Komisaris, diungkapkan melalui Laporan Tahunan Perusahaan Terbuka.<br>The self-assessment policy to assess the performance of the Board of Commissioners is disclosed in the Public Company's Annual Report.  | Telah dilaksanakan.<br>Already implemented.                         |
| 4.3  | Dewan Komisaris mempunyai kebijakan terkait pengunduran diri anggota Dewan Komisaris apabila terlibat dalam kejahatan keuangan.<br>The Board of Commissioners has a policy regarding the resignation of members of the Board of Commissioners if the said person is involved in a financial <i>crime</i>   | Telah dilaksanakan.<br>Already implemented.                         |
| 4.4  | Dewan Komisaris atau Komite yang menjalankan fungsi Nominasi dan Remunerasi menyusun kebijakan suksesi dalam proses Nominasi anggota Direksi.<br>The Board of Commissioners or the Committee that carries out the Nomination and Remuneration function prepares a succession policy in the Nomination process for members of the Board of Directors. | Sedang dalam tahap pengembangan.<br>Currently in development stage. |
| <b>Aspek 3. Fungsi dan Peran Direksi</b><br>Aspect 3. Functions and Roles of the Board of Directors  |  |   |
| Prinsip 5: Memperkuat Keanggotaan dan Komposisi Direksi.<br>Principle 5: Strengthening the Membership and Composition of the Board of Directors.   |  |   |
| 5.1  | Penentuan jumlah anggota Direksi mempertimbangkan kondisi Perusahaan Terbuka serta efektivitas dalam pengambilan keputusan.<br>Determining the number of members of the Board of Directors considers the condition of the Public Company and effectiveness in decision making.   | Telah dilaksanakan.<br>Already implemented.                         |
| 5.2  | Penentuan komposisi anggota Direksi memperhatikan, keberagaman keahlian, pengetahuan, dan pengalaman yang dibutuhkan.<br>Determining the composition of members of the Board of Directors takes into account the diversity of expertise, knowledge and experience required.  | Telah dilaksanakan.<br>Already implemented.                         |
| 5.3  | Anggota Direksi yang membawahi bidang akuntansi atau keuangan memiliki keahlian dan/ atau pengetahuan di bidang akuntansi.<br>Members of the Board of Directors in charge of accounting or finance have expertise and/ or knowledge in the field of accounting.  | Telah dilaksanakan.<br>Already implemented.                         |
| Prinsip 6: Meningkatkan Kualitas Pelaksanaan Tugas dan Tanggung Jawab Direksi.<br>Principle 6: Improving the Quality of Implementation of Duties and Responsibilities of the Board of Directors.             |  |   |
| 6.1  | Direksi mempunyai kebijakan penilaian sendiri ( <i>self-assessment</i> ) untuk menilai kinerja Direksi.<br>The Board of Directors has a self-assessment policy to assess the performance of the Board of Directors.  | Sedang dalam tahap pengembangan.<br>Currently in development stage. |
| 6.2  | Kebijakan penilaian sendiri ( <i>self-assessment</i> ) untuk menilai kinerja Direksi diungkapkan melalui laporan tahunan Perusahaan Terbuka.<br>The self-assessment policy to assess the performance of the Board of Directors is disclosed in the Public Company's annual report.   | Sedang dalam tahap pengembangan.<br>Currently in development stage. |
| 6.3  | Direksi mempunyai kebijakan terkait pengunduran diri anggota Direksi apabila terlibat dalam kejahatan keuangan.<br>The Board of Directors has a policy regarding the resignation of members of the Board of Directors if involved in a financial crime.  | Telah dilaksanakan.<br>Currently in development stage.              |

| Prinsip dan Rekomendasi<br>Principles and Recommendations  |   | Pernyataan Kepatuhan<br>Compliance Statement           |
|--|---|--|
| <b>Aspek 4. Partisipasi Pemangku Kepentingan</b><br>Aspect 4. Stakeholder Participation  |   |  |
| Prinsip 7: Meningkatkan Aspek Tata Kelola Perusahaan melalui Partisipasi Pemangku Kepentingan.<br>Principle 7: Improving Corporate Governance Aspects through Stakeholder Participation. |   |  |
| 7.1  | Perusahaan Terbuka memiliki kebijakan untuk mencegah terjadinya insider trading.<br>Public Companies have policies to prevent insider trading.  | Telah dilaksanakan.<br>Already implemented.            |
| 7.2  | Perusahaan Terbuka memiliki kebijakan antikorupsi dan anti- fraud.<br>Public Companies have anti-corruption and anti-fraud policies.  | Telah dilaksanakan.<br>Currently in development stage. |
| 7.3  | Perusahaan Terbuka memiliki kebijakan tentang seleksi dan peningkatan kemampuan pemasok atau vendor.<br>Public Companies have policies regarding the selection and capacity building of supplier or vendors.  | Telah dilaksanakan.<br>Currently in development stage. |
| 7.4  | Perusahaan Terbuka memiliki kebijakan tentang pemenuhan hak- hak kreditor.<br>Public Companies have policies regarding the fulfillment of creditors' rights.  | Telah dilaksanakan.<br>Currently in development stage. |
| 7.5  | Perusahaan Terbuka memiliki kebijakan sistem pelaporan pelanggaran.<br>Public Companies have a whistleblowing system policy.  | Telah dilaksanakan.<br>Currently in development stage. |
| 7.6  | Perusahaan Terbuka memiliki kebijakan pemberian insentif jangka panjang kepada Direksi dan karyawan.<br>Public Companies have a policy of providing long-term incentives to Directors and employees.  | Telah dilaksanakan.<br>Already implemented.            |
| <b>Aspek 5. Keterbukaan Informasi</b><br>Aspect 5. Information Disclosure  |   |  |
| Prinsip 8: Meningkatkan Pelaksanaan Keterbukaan Informasi.<br>Principle 8: Improving the Implementation of Information Disclosure.   |   |  |
| 8.1  | Perusahaan Terbuka memanfaatkan penggunaan teknologi informasi secara lebih luas selain Situs Web sebagai media keterbukaan informasi.<br>Public Companies make broader use of information technology apart from Websites as a medium for information disclosure.   | Telah dilaksanakan.<br>Already implemented.            |
| 8.2  | Laporan Tahunan Perusahaan Terbuka mengungkapkan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka paling sedikit 5%, selain pengungkapan pemilik manfaat akhir dalam kepemilikan saham Perusahaan Terbuka melalui pemegang saham utama dan pengendali.<br>The Annual Report of the Public Company discloses the ultimate beneficial owner in the share ownership of the Public Company of at least 5%, in addition to the disclosure of the ultimate beneficial owner in the ownership of shares of the Public Company through the majority and controlling shareholders. | Telah dilaksanakan.<br>Already implemented.            |







# Tanggung Jawab Sosial dan Lingkungan

Social and Environmental Responsibility

Perseroan menjalankan kegiatan operasionalnya dengan memperhatikan aspek ekonomi, sosial, dan lingkungan hidup. Kami meyakini perlunya keseimbangan ketiga aspek tersebut dalam mewujudkan pertumbuhan bisnis yang lebih berkelanjutan. Kami telah menyusun kebijakan keberlanjutan dengan mempertimbangkan konteks keberlanjutan Perseroan dan prinsip-prinsip Tanggung Jawab Sosial Lingkungan (TJSL), seperti ISO 26000 Guidance on Social Responsibility, Global Reporting Initiative Standards, dan Tujuan Pembangunan Berkelanjutan (TPB). Kebijakan keberlanjutan ini terintegrasi dengan kebijakan bisnis, tata kelola, manajemen risiko, operasional, strategi bisnis, dan praktik manajemen bisnis lainnya, yang berlaku bagi seluruh unit, fungsi, dan departemen, yang kemudian diarahkan dan diawasi langsung oleh Direksi dan Dewan Komisaris. Kebijakan keberlanjutan ini sekaligus sebagai acuan untuk mengimplementasikan berbagai inisiatif keberlanjutan Lingkungan, Sosial, dan Tata Kelola (LST) bagi Perseroan.

Kami berterima kasih atas peran serta para pemangku kepentingan dalam mendukung lima puluh tahun perjalanan kami. Sebagai bentuk terima kasih dan wujud tanggung jawab kami terhadap masyarakat dan lingkungan, kami melaksanakan beberapa kegiatan di tahun 2023, di antaranya:

1. Inisiasi program Penyediaan Air Minum dan Sanitasi Berbasis Masyarakat (PAMSIMAS) di Padang.
2. Pelaksanaan edukasi tentang pentingnya pemeriksaan kesehatan rutin serta pemberian layanan pemeriksaan kesehatan gratis khusus perempuan di RSIA Az Zahra, Palembang.

The Company's operational activities are carried out by paying attention to economic, social and environmental aspects. We believe it is necessary to balance these three aspects to realize a more sustainable business growth, and to do so we have instigated a sustainability policy that considered the Company's sustainability, and the principles of Social Environmental Responsibility (SER), such as ISO 26000 Guidance on Social Responsibility, Global Reporting Initiative Standards, and Sustainable Development Goals (SDG). This sustainability policy has been integrated with the business policies, governance, risk management, operations, business strategy and other business management practices, and applies to all units, functions and departments, and is directed and supervised by the Board of Directors and Board of Commissioners. This sustainability policy also serves as a reference for implementing Environmental, Social and Governance (ESG) sustainability initiatives in the Company.

We are grateful for the participation of stakeholders in supporting our fifty year journey. As a form of gratitude and a form of our responsibility towards society and the environment, the following activities will be carried out in 2023:

1. Initiating a Community-Based Drinking Water and Sanitation Provision (PAMSIMAS) program in Padang.
2. Providing education on the importance of routine health checks and providing free health check services specifically for women at RSIA Az Zahra, Palembang.





3. Edukasi dan pemeriksaan gigi dan mulut secara gratis bagi anak-anak, yang bertempat di RSIA Bunda Ciputat dan RSU Citra Harapan Bekasi.
  4. Penyelenggaraan acara wicara kesehatan dan serangkaian pemeriksaan yang ditujukan untuk mengedukasi lansia akan pentingnya menjaga kesehatan dan mencegah penyakit usia lanjut sejak dini di RSU Bunda Margonda, dan RSU Bunda Jakarta.
  5. Penyelenggaraan kegiatan wicara kesehatan "Kesiapan Anak Memasuki Masa Sekolah" dan pemeriksaan kesehatan untuk lebih dari 100 peserta di Denpasar, Bali.
  6. Pelatihan pemberian pertolongan pertama pada anak di sekolah serta pemberian dukungan alat-alat kesehatan kepada lebih dari 100 guru dari 50 sekolah di sekitar Jakarta dan Depok.
  7. Pemberian beasiswa kepada 5 mahasiswa kedokteran, serta komitmen membiayai iuran Jaminan Sosial Tenaga Kerja untuk pekerja rentan.
  8. Penyelenggaraan 116 kegiatan wicara kesehatan dengan berbagai komunitas dan mitra strategis baik daring maupun luring selama tahun 2024.
3. Providing free oral and dental education and examinations for children, at RSIA Bunda Ciputat and RSU Citra Harapan Bekasi.
  4. Organizing health talks and a series of examinations aimed at educating the elderly about the importance of maintaining health and preventing old age diseases from an early age at RSU Bunda Margonda, and RSU Bunda Jakarta.
  5. Organizing health talks "Children's Readiness to Enter School" and health checks for more than 100 participants in Denpasar, Bali.
  6. Training on providing first aid to children at school and providing medical equipment support to more than 100 teachers in 50 schools around Jakarta and Depok.
  7. Providing scholarships to 5 medical students, as well as a commitment to finance Labor Social Security contributions for vulnerable workers.
  8. Organizing 116 online and offline health talks with communities and strategic partners during 2024.

Sesuai ketentuan SEOJK No.16/SEOJK.04/2021, Perseroan telah menyampaikan informasi tentang pelaksanaan tanggung jawab sosial dan lingkungan (TJSL) dalam Laporan Keberlanjutan 2023 PT Bundamedik Tbk, yang disampaikan bersamaan dengan Laporan Tahunan ini. Laporan Keberlanjutan 2023 PT Bundamedik Tbk disampaikan dalam buku terpisah, namun merupakan bagian yang tidak terpisahkan dengan Laporan Tahunan ini.

To comply with the provisions in SEOJK No.16/SEOJK.04/2021, the Company has submitted information on its social and environmental responsibility (SER) in the 2023 PT Bundamedik Tbk Sustainability Report, which has been submitted simultaneously with this Annual Report. PT Bundamedik Tbk's 2023 Sustainability Report is presented in a separate book, but is an inseparable part of this Annual Report.

# SURAT PERNYATAAN ANGGOTA DEWAN KOMISARIS

## Statement Letter from Members of the Board of Commissioners

Kami yang bertanda tangan di bawah ini menyatakan bahwa semua informasi dalam Laporan Tahunan Tahun 2023 PT Bundamedik Tbk telah dimuat secara lengkap dan bertanggung jawab penuh atas kebenaran isi Laporan Tahunan Perseroan.

We, the undersigned, state that all information in the 2023 Annual Report of PT Bundamedik Tbk is presented in its entirety, and we take full responsibility for the correctness of the contents in this Annual Report.

Demikian pernyataan ini dibuat dengan sebenarnya.

Thus this statement is made in all truthfulness.

**Jakarta, April 2024**

Dewan Komisaris | Board of Commissioners

**IVAN RIZAL SINI**

**Komisaris Utama**  
President Commissioner

**WISHNUTAMA KUSUBANDIO**

**Wakil Komisaris Utama  
Komisaris Independen**  
Vice President Commissioner  
Independent Commissioner

**RITO ALAM RIZAL SINI**

**Komisaris**  
Commissioner

**CHAIRUL RADJAB NASUTION**

**Komisaris Independen**  
Independent Commissioner

**SUNATA TJITEROSAMPURNO**

**Komisaris**  
Commissioner



# SURAT PERNYATAAN ANGGOTA DIREKSI

## Statement Letter from Members of the Board of Directors

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Demikian pernyataan ini dibuat dengan sebenarnya.

Thus this statement is made in all truthfulness.

**Jakarta, April 2024**

Dewan Direksi | Board of Director

**MESHA RIZAL SINI**

**Direktur Utama**  
President Director

**NURHADI YUDIYANTHO**

**Direktur**  
Director

**TEDY HOMOGIN**

**Direktur**  
Director

**CUNCUN WIJAYA**

**Direktur**  
Director

**EMILIA ROULI**

**Direktur**  
Director

## Referensi SEOJK 16/POJK.04/2021 tentang Bentuk dan Isi Laporan Emiten atau Perusahaan Publik

### SEOJK 16/POJK.04/2021 Reference regarding the Form and Content of Reports of Issuers or Public Companies

| No.  | Uraian Isi Laporan Tahunan<br>Description of Content of the Annual Report  | Halaman<br>Page |
|--|--|-----------------|
| <b>Ikhtisar Data Keuangan Penting   Financial Highlights</b> |  |                 |
| 1  | <p>Ikhtisar data keuangan penting memuat informasi keuangan yang disajikan dalam bentuk perbandingan selama 3 tahun buku atau sejak memulai usahanya jika Emiten atau Perusahaan Publik tersebut menjalankan kegiatan usahanya kurang dari 3 tahun, paling sedikit memuat, pendapatan, laba (rugi), jumlah aset, liabilitas, ekuitas, dan rasio-rasio keuangan.</p> <p>Financial information is presented in a comparative form over a period of 3 (three) financial years; if the Issuer or Public Company has been established less than 3 years, the information shall include at least includes revenue, profit (loss), total assets, liabilities; equity, and financial ratios.</p>   | 8-9             |
| <b>Informasi Saham   Information on Shares</b>               |  |                 |
| 1  | <p>Saham yang telah diterbitkan untuk setiap masa triwulan yang disajikan dalam bentuk perbandingan selama 2 tahun buku terakhir, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>• jumlah saham yang beredar;</li> <li>• kapitalisasi pasar berdasarkan harga pada bursa efek tempat saham dicatatkan;</li> <li>• harga saham tertinggi, terendah, dan penutupan berdasarkan harga pada bursa efek tempat saham dicatatkan; dan</li> <li>• volume perdagangan pada bursa efek tempat saham dicatatkan.</li> </ul> <p>Informasi dalam huruf b), huruf c) dan huruf d) hanya diungkapkan jika sahamnya tercatat di bursa efek.</p> <p>Issued shares for each quarter presented in a comparative form of at least 2 financial years at least include:</p> <ul style="list-style-type: none"> <li>• number of outstanding shares;</li> <li>• market capitalization based on the price at the Stock Exchange where the shares are listed;</li> <li>• the highest, lowest, and closing share price based on the Stock Exchange where the shares are listed; and</li> <li>• trading volume at the Stock Exchange where the shares are listed.</li> </ul> | 10-11           |
| 2  | <p>Dalam hal terjadi aksi korporasi yang menyebabkan terjadinya perubahan pada saham, seperti pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, perubahan nilai nominal saham, penerbitan efek konversi, serta penambahan dan pengurangan modal, informasi saham sebagaimana dimaksud pada angka 1.</p> <p>In the event of corporate action causes changes in shares such as stock split, reverse stock, stock dividend, bonus shares, changes in the nominal value of shares, issuance of conversion stock, and increasing and decreasing interests; information on shares as stated in point 1.</p>   | 11              |
| 3  | <p>Dalam hal terjadi penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) dalam tahun buku, dijelaskan alasan penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) tersebut.</p> <p>In the event of suspension and/or delisting in the financial year, the Issuer or Public Company shall explain the reasons for the suspension and/or delisting.</p>   | 11              |
| 4  | <p>Dalam hal penghentian sementara perdagangan saham (suspension) sebagaimana dimaksud pada angka 3, dan/atau proses pembatalan pencatatan saham (delisting) masih berlangsung hingga akhir periode Laporan Tahunan, dijelaskan tindakan yang dilakukan untuk menyelesaikan penghentian sementara perdagangan saham (suspension) dan/atau pembatalan pencatatan saham (delisting) tersebut.</p> <p>In the event that suspension and/or delisting as referred to point 3 is still ongoing until the end of the Annual Report period, the Issuer or Public Company shall explain the actions taken to resolve the suspension and/or delisting.</p>   | 11              |



| No.   | Uraian Isi Laporan Tahunan<br>Description of Content of the Annual Report   | Halaman<br>Page |
|---|---|-----------------|
| <b>Laporan Direksi   Report of the Board of Directors</b>                         |   |                 |
| 1   | <p>Kinerja Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ol style="list-style-type: none"> <li>strategi dan kebijakan strategis;</li> <li>peranan Direksi dalam perumusan strategi dan kebijakan strategis;</li> <li>proses yang dilakukan Direksi untuk memastikan implementasi strategi;</li> <li>perbandingan antara hasil yang dicapai dengan yang ditargetkan;</li> <li>kendala yang dihadapi.</li> </ol> <p>Performance of Issuer or Public Company, at least includes:</p> <ol style="list-style-type: none"> <li>strategies and Strategic Policy;</li> <li>the role of the Board of Directors in the formulation of strategies and strategic policy;</li> <li>processes carried out by the Board of Directors to ensure the implementation of strategies and strategic policy;</li> <li>comparison between realization and target; and</li> <li>obstacle faced by Issuer or Public Company.</li> </ol> | 26-34           |
| 2   | <p>Gambaran tentang prospek usaha Emiten atau Perusahaan Publik.<br/>Views on business prospect of Issuer or Public Company; and</p>  | 35              |
| 3   | <p>Penerapan tata kelola Emiten atau Perusahaan Publik.<br/>Implementation of good governance of Issuer or Public Company.</p>  | 36              |
| <b>Laporan Dewan Komisaris   Report of the Board of Commissioners</b>             |   |                 |
| 1   | <p>Penilaian terhadap kinerja Direksi mengenai pengelolaan Emiten atau Perusahaan Publik, termasuk pengawasan Dewan Komisaris dalam perumusan dan implementasi strategi yang dilakukan oleh Direksi.<br/>Performance evaluation of the Board of Directors regarding management of Issuer or Public Company, including the supervision of the Board of Commissioners in the formulation and implementation of strategies for Issuers or Public Company carried out by the Board of Directors.</p>  | 21-22           |
| 2   | <p>Pandangan atas prospek usaha yang disusun oleh Direksi.<br/>Views on business prospect of Issuer or Public Company prepared by the Board of Directors.</p>   | 23              |
| 3   | <p>Pandangan atas penerapan tata kelola Emiten atau Perusahaan Publik.<br/>Views on the implementation of governance of Issuer or Public Company.</p>   | 24-25           |
| <b>Profil Emiten atau Perusahaan Publik   Profile of Issuer or Public Company</b> |   |                 |
| 1   | <p>Nama Emiten atau Perusahaan Publik termasuk apabila terdapat perubahan nama, alasan perubahan, dan tanggal efektif perubahan nama pada tahun buku.<br/>Name of Issuer or Public Company, including name change, reason of the change, and effective date of the name change in the financial year.</p>   | 38              |
| 2   | <p>Akses terhadap Emiten atau Perusahaan Publik termasuk kantor cabang atau kantor perwakilan yang memungkinkan masyarakat dapat memperoleh informasi mengenai Emiten atau Perusahaan Publik, meliputi alamat, nomor telepon, alamat surat elektronik, dan alamat situs web.<br/>Access to Issuer or Public Company, including branch office or representative office that allows public to obtain information regarding Issuer or Public Company, including: address; phone number, email address, and web address.</p>  | 38              |
| 3   | <p>Riwayat singkat Emiten atau Perusahaan Publik.<br/>Brief history of Issuer or Public Company.</p>  | 39-40           |
| 4   | <p>Visi dan misi Emiten atau Perusahaan Publik serta budaya perusahaan (corporate culture) atau nilai-nilai perusahaan.<br/>Vision and mission of Issuer or Public Company and its corporate culture or values;</p>   | 44-45           |
| 5   | <p>Kegiatan usaha menurut anggaran dasar terakhir, kegiatan usaha yang dijalankan pada tahun buku, serta jenis barang dan/atau jasa yang dihasilkan.<br/>Business activities according to the latest article of association, business activities conducted within the financial year, and type of goods and/or services.</p>  | 46              |
| 6   | <p>Wilayah operasional Emiten atau Perusahaan Publik; wilayah operasional merupakan wilayah atau daerah pelaksanaan kegiatan operasional atau jangkauan dari kegiatan operasional perusahaan.<br/>Operational area of Issuer or Public Company; operational area is an area or region for carrying out operational activities or the range of operational activities.</p>   | 56              |

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| 7   | <p>Struktur organisasi Emiten atau Perusahaan Publik dalam bentuk bagan, paling sedikit sampai dengan struktur satu tingkat di bawah Direksi termasuk komite di bawah Direksi (jika ada) dan komite di bawah Dewan Komisaris, disertai dengan nama dan jabatan.</p> <p>Organizational structure of Issuer or Public Company in the form of a chart, at least until 1 (one) level below the Board of Directors, including committees under the Board of Directors (if any) and committees under the Board of Commissioners, along with name and position.</p>   | 59              |
| 8   | <p>Daftar keanggotaan asosiasi industri baik dalam skala nasional maupun internasional yang berkaitan dengan penerapan keuangan berkelanjutan.</p> <p>A list of industry association memberships on a national and international scale related to the implementation of sustainable finance.</p>   | 60              |
| 9   | <p>Profil Direksi, paling sedikit memuat:</p> <ol style="list-style-type: none"><li>nama dan jabatan yang sesuai dengan tugas dan tanggung jawab;</li><li>foto terbaru;</li><li>usia;</li><li>kewarganegaraan;</li><li>riwayat pendidikan dan/atau sertifikasi</li><li>riwayat jabatan, meliputi informasi:<ul style="list-style-type: none"><li>dasar hukum pengangkatan;</li><li>rangkap jabatan;</li><li>pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;</li></ul></li><li>hubungan afiliasi dengan anggota Direksi lainnya, anggota Dewan Komisaris, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung; dan</li><li>perubahan komposisi anggota Direksi dan alasan perubahannya.</li></ol> <p>Profile of the Board of Directors, at least includes:</p> <ol style="list-style-type: none"><li>name and position in accordance with the duties and responsibilities;</li><li>recent photograph;</li><li>age;</li><li>citizenship;</li><li>education background and/or certification;</li><li>position history, including information on:<ul style="list-style-type: none"><li>legal basis of appointment as a member of the Board of Directors of Issuer or Public Company;</li><li>concurrent positions;</li><li>work experience and period of service inside and outside Issuer or Public Company;</li></ul></li><li>affiliation with other members of the Board of Directors, members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners.</li><li>changes in the composition of members of the Board of Directors and the reasons for the changes.</li></ol> | 71-79           |



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| 10  | <p>Profil Dewan Komisaris, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatan;</li> <li>b. foto terbaru;</li> <li>c. usia;</li> <li>d. kewarganegaraan;</li> <li>e. riwayat pendidikan dan/atau sertifikasi;</li> <li>f. riwayat jabatan, meliputi informasi: <ul style="list-style-type: none"> <li>• dasar hukum pengangkatan sebagai anggota Dewan Komisaris;</li> <li>• dasar hukum pengangkatan pertama kali sebagai anggota Dewan Komisaris yang merupakan komisaris independen;</li> <li>• rangkap jabatan; dan</li> <li>• pengalaman kerja beserta periode waktunya baik di dalam maupun di luar Emiten atau Perusahaan Publik;</li> </ul> </li> <li>g. hubungan afiliasi dengan anggota Dewan Komisaris lainnya, pemegang saham utama, dan pengendali baik langsung maupun tidak langsung;</li> <li>h. pernyataan independensi komisaris independen dalam hal komisaris independen telah menjabat lebih dari 2 periode; dan</li> <li>i. perubahan komposisi anggota Dewan Komisaris dan alasan perubahannya.</li> </ul> <p>Profile of the Board of Commissioners, at least includes:</p> <ul style="list-style-type: none"> <li>a. name and position in accordance with the duties and responsibilities;</li> <li>b. recent photograph;</li> <li>c. age;</li> <li>d. citizenship;</li> <li>e. education background and/or certification;</li> <li>f. position history, including information on: <ul style="list-style-type: none"> <li>• legal basis for appointment as a member of the Board of Commissioners;</li> <li>• concurrent positions;</li> <li>• work experience and period of service inside and outside Issuer or Public Company;</li> </ul> </li> <li>g. affiliation with other members of the Board of Commissioners, major and controlling shareholders, either directly or indirectly to individual owners.</li> <li>h. independence statement of the independent commissioner in the event that the independent commissioner has served for more than 2 terms; and</li> <li>i. changes in the composition of members of the Board of Directors and the reasons for the changes.</li> </ul> | 61-69           |
| 11  | <p>Dalam hal terdapat perubahan susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terjadi setelah tahun buku berakhir sampai dengan batas waktu penyampaian Laporan Tahunan, susunan yang dicantumkan dalam Laporan Tahunan adalah susunan anggota Direksi dan/atau anggota Dewan Komisaris yang terakhir dan sebelumnya.</p> <p>In the event that there is a change in the composition of the members of the Board of Directors and/or members of the Board of Commissioners that occurs after the financial year ends up to the deadline for submitting the Annual Report, the composition included in the Annual Report is the composition of the latest and previous members of the Board of Directors and/or members of the Board of Commissioners.</p>  | 61, 71          |
| 12  | <p>Jumlah karyawan menurut jenis kelamin, jabatan, usia, tingkat pendidikan, dan status ketenagakerjaan (tetap/kontrak) dalam tahun buku.</p> <p>Number of employees by gender, position, age, education level, and employment status (permanent/contract) in the financial year.</p>   | 81-83           |

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| 13  | <p>Nama pemegang saham dan persentase kepemilikan pada awal dan akhir tahun buku, yang terdiri dari informasi mengenai:</p> <ul style="list-style-type: none"> <li>a. pemegang saham yang memiliki 5% atau lebih;</li> <li>b. anggota Direksi dan anggota Dewan Komisaris yang memiliki saham; dan</li> <li>c. kelompok pemegang saham masyarakat, yaitu kelompok pemegang saham yang masing-masing memiliki kurang dari 5%.</li> </ul> <p>Names of shareholders and percentage of ownership at the beginning and end of the financial year, at least includes information on:</p> <ul style="list-style-type: none"> <li>a. shareholders owning 5% or more shares of Issuer or Public Company;</li> <li>b. members of the Board of Directors and members of the Board of Commissioners who own shares in Issuers or Public Companies; and</li> <li>c. public shareholders group who has ownership less than 5% of shares of the Issuer or Public Company.</li> </ul> | 87-88           |
| 14  | <p>Persentase kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik oleh anggota Direksi dan anggota Dewan Komisaris pada awal dan akhir tahun buku. Dalam hal seluruh anggota Direksi dan/atau seluruh anggota Dewan Komisaris tidak memiliki kepemilikan tidak langsung atas saham Emiten atau Perusahaan Publik, maka diungkapkan mengenai hal tersebut.</p> <p>The percentage of indirect ownership of the shares of the Issuer or Public Company by members of the Board of Directors and members of the Board of Commissioners at the beginning and end of the financial year. If all members of the Board of Directors and/or the Board of Commissioners do not have indirect ownership of the shares of the Issuer or Public Company, this matter shall be disclosed.</p>   | 88              |
| 15  | <p>Jumlah pemegang saham dan persentase kepemilikan per akhir tahun buku berdasarkan klasifikasi: kepemilikan institusi lokal; institusi asing; individu lokal; dan individu asing.</p> <p>Number of shareholders and percentage of ownership at the end of the financial year based on the classification: local institution ownership; foreign institution ownership; local individual ownership; and foreign individual ownership.</p>   | 88              |
| 16  | <p>Informasi mengenai pemegang saham utama dan pengendali Emiten atau Perusahaan Publik, baik langsung maupun tidak langsung, sampai kepada pemilik individu, yang disajikan dalam bentuk skema atau bagan.</p> <p>Information on major and controlling shareholders of Issuer or Public Company, either directly or indirectly, to the individual owners, presented in the form of a scheme or chart.</p>  | 89              |
| 17  | <p>Nama entitas anak, perusahaan asosiasi, perusahaan ventura bersama dimana Emiten atau Perusahaan Publik memiliki pengendalian bersama entitas (jika ada), beserta persentase kepemilikan saham, bidang usaha, total aset, dan status operasi entitas anak, perusahaan asosiasi, perusahaan ventura bersama. Untuk entitas anak, ditambahkan informasi mengenai alamat entitas anak tersebut.</p> <p>Name of subsidiary, associated company, joint venture where Issuer or Public Company has a jointly controlled entity (if any), along with the percentage of share ownership, line of business, total assets, and operating status of the subsidiary, associated company, joint venture.</p>  | 90-91           |
| 18  | <p>Kronologis pencatatan saham, jumlah saham, nilai nominal, dan harga penawaran dari awal pencatatan hingga akhir tahun buku serta nama bursa efek dimana saham Emiten atau Perusahaan Publik dicatatkan, termasuk pemecahan saham (stock split), penggabungan saham (reverse stock), dividen saham, saham bonus, dan perubahan nilai nominal saham, pelaksanaan efek konversi, pelaksanaan penambahan dan pengurangan modal (jika ada).</p> <p>Chronology of share listing, number of shares, par value, and offering price from the beginning of listing to the end of the financial year as well as the name of the stock exchange where the shares of the Issuer or Public Company are listed, including stock splits, reverse stock, stock dividend, bonus shares, and changes in the par value of shares, implementation of conversion stock, implementation of capital additions and subtractions (if any).</p>   | 92              |
| 19  | <p>Informasi pencatatan efek lainnya selain efek sebagaimana dimaksud pada angka 18, yang belum jatuh tempo pada tahun buku paling sedikit memuat nama efek, tahun penerbitan, tingkat suku bunga/imbal hasil, tanggal jatuh tempo, nilai penawaran, dan peringkat efek (jika ada).</p> <p>Information on the listing of other securities other than securities as referred to in point 18), that have not matured within the financial year at least includes name of securities, issuance year, interest rate/yield, maturity date, offering value, and securities rating (if any).</p>   | 92              |





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| 20   | <p>Informasi penggunaan jasa akuntan publik (AP) dan kantor akuntan publik (KAP) beserta jaringan/asosiasi/aliansinya meliputi: nama dan alamat; periode penugasan; informasi jasa audit dan/atau non audit yang diberikan; biaya jasa (fee); dalam hal AP dan KAP beserta jaringan/asosiasi/aliansinya, yang ditunjuk tidak memberikan jasa non audit, maka diungkapkan mengenai informasi tersebut.</p> <p>Information on the use of public accounting services (AP) and public accounting firms (KAP) and its networks/associations/alliances include: Name and address; Assignment period; Information on audit and/or non-audit services provided; audit and/or non-audit fee for each assignment during the financial year. If the appointed AP and KAP and its network/association/alliance do not provide non-audit services, then the matter shall be disclosed.</p>   | 92              |
| 21   | <p>Nama dan alamat lembaga dan/atau profesi penunjang pasar modal selain AP dan KAP.</p> <p>Name and address of capital market supporting institutions and/or professions other than AP and KAP.</p>  | 93              |
| Analisis dan Pembahasan Manajemen   Management Discussion and Analysis |   |                 |
| 1  | <p>Tinjauan operasi per segmen usaha sesuai dengan jenis industri Emiten atau Perusahaan Publik, paling sedikit mengenai:</p> <ul style="list-style-type: none"> <li>a. produksi, yang meliputi proses, kapasitas, dan perkembangannya;</li> <li>b. pendapatan/penjualan; dan</li> <li>c. profitabilitas.</li> </ul> <p>Overview of operations per business segment according to the type of industry of Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"> <li>a. production, including process, capacity, and growth;</li> <li>b. sales/revenue; and</li> <li>c. profitability.</li> </ul>   | 99-104          |
| 2  | <p>Kinerja keuangan komprehensif yang mencakup perbandingan kinerja keuangan dalam 2 tahun buku terakhir, penjelasan tentang penyebab adanya perubahan dan dampak perubahan tersebut, paling sedikit mengenai:</p> <ul style="list-style-type: none"> <li>a. aset lancar, aset tidak lancar, dan total aset;</li> <li>b. liabilitas jangka pendek, liabilitas jangka panjang, dan total liabilitas;</li> <li>c. ekuitas;</li> <li>d. pendapatan/penjualan, beban, laba (rugi), penghasilan komprehensif lain, dan total laba (rugi) komprehensif; dan</li> <li>e. arus kas.</li> </ul> <p>Comprehensive financial performance, including comparison of financial performance in the last 2 (two) financial years, an explanation of the causes of the changes and the impact of these changes, at least includes:</p> <ul style="list-style-type: none"> <li>a. current assets, non-current assets, and total assets;</li> <li>b. current liabilities, non-current liabilities, and total liabilities;</li> <li>c. equity;</li> <li>d. revenue/sales, expenses, profit (loss), other comprehensive income, and total comprehensive profit (loss); and</li> <li>e. cash flow.</li> </ul> | 104-109         |
| 3  | <p>Kemampuan membayar utang atau kewajiban dengan menyajikan perhitungan rasio yang relevan.</p> <p>Ability to pay debts or liabilities by presenting the relevant ratio calculations.</p>  | 110             |
| 4  | <p>Tingkat kolektibilitas piutang Emiten atau Perusahaan Publik dengan menyajikan perhitungan rasio yang relevan.</p> <p>Collectability level of the Issuer's or Public Company's receivables by presenting the relevant ratio calculations.</p>  | 110-111         |
| 5  | <p>Struktur modal dan kebijakan manajemen atas struktur modal tersebut disertai dasar penentuan kebijakan dimaksud.</p> <p>Capital structure and management policy on capital structure along with the basis for determining the policy.</p>  | 111-112         |

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| 6   | <p>Bahasan mengenai ikatan yang material untuk investasi barang modal dengan penjelasan paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>tujuan dari ikatan tersebut;</li> <li>a. sumber dana yang diharapkan untuk memenuhi ikatan tersebut;</li> <li>b. mata uang yang menjadi denominasi; dan</li> <li>c. langkah yang direncanakan Emiten atau Perusahaan Publik untuk melindungi risiko dari posisi mata uang asing yang terkait.</li> </ul> <p>Discussion on material commitment for capital goods investment with description, at least includes: objectives of the commitment;</p> <ul style="list-style-type: none"> <li>a. expected source of funds to fulfill the commitment;</li> <li>b. the denominated currency; and</li> <li>c. steps planned by Issuer or Public Company to protect the position of related currency from any risks.</li> </ul> | 112             |
| 7   | <p>Bahasan mengenai investasi barang modal yang direalisasikan dalam tahun buku terakhir, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. jenis investasi barang modal;</li> <li>b. tujuan investasi barang modal; dan</li> <li>c. nilai investasi barang modal yang dikeluarkan.</li> </ul> <p>Discussion on capital goods investment realized in the latest financial year, at least includes:</p> <ul style="list-style-type: none"> <li>a. types of capital goods investment;</li> <li>b. objectives of capital goods investment; and</li> <li>c. values of the issued capital goods investment.</li> </ul>   | 112             |
| 8   | <p>Informasi dan fakta material yang terjadi setelah tanggal laporan akuntan (jika ada).</p> <p>Material information and facts occurring after the due date of accountant report (if any).</p>   | 113             |
| 9   | <p>Prospek usaha dari Emiten atau Perusahaan Publik dikaitkan dengan kondisi industri, ekonomi secara umum dan pasar internasional disertai data pendukung kuantitatif dari sumber data yang layak dipercaya.</p> <p>Business prospects of Issuer or Public Company related to the general conditions of industry, economy, and international market as well as quantitative supporting data from reliable data sources.</p>   | 113-114         |
| 10  | <p>Perbandingan antara target/proyeksi pada awal tahun buku dengan hasil yang dicapai (realisasi), mengenai:</p> <ul style="list-style-type: none"> <li>a. pendapatan/penjualan;</li> <li>b. laba (rugi);</li> <li>c. struktur modal; atau</li> <li>d. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik.</li> </ul> <p>Comparison between target/projection at the beginning of the financial year and realization, including:</p> <ul style="list-style-type: none"> <li>a. revenue/sales;</li> <li>b. profit (loss);</li> <li>c. capital structure; or</li> <li>d. other matters deemed important to Issuer or Public Company.</li> </ul>  | 115             |
| 11  | <p>Target/proyeksi yang ingin dicapai Emiten atau Perusahaan Publik untuk 1 tahun mendatang, mengenai:</p> <ul style="list-style-type: none"> <li>a. pendapatan/penjualan;</li> <li>b. laba (rugi);</li> <li>c. struktur modal;</li> <li>d. kebijakan dividen; atau</li> <li>e. hal lainnya yang dianggap penting bagi Emiten atau Perusahaan Publik;</li> </ul> <p>Target/projection to be achieved by Issuer or Public Company for the following 1 year, including:</p> <ul style="list-style-type: none"> <li>a. revenue/sales;</li> <li>b. profit (loss);</li> <li>c. capital structure;</li> <li>d. dividend policy; or</li> <li>e. other matters deemed important to Issuer or Public Company.</li> </ul>  | 116             |



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| 12  | <p>Aspek pemasaran atas barang dan/atau jasa Emiten atau Perusahaan Publik, paling sedikit mengenai strategi pemasaran dan pangsa pasar.</p> <p>Marketing aspects of goods and/or services of Issuer or Public Company, at least including marketing strategy and market share.</p>   | 116-117         |
| 13  | <p>Uraian mengenai dividen selama 2 tahun buku terakhir, paling sedikit:</p> <ol style="list-style-type: none"> <li>kebijakan dividen, antara lain memuat informasi persentase jumlah dividen yang dibagikan terhadap laba bersih;</li> <li>tanggal pembayaran dividen kas dan/atau tanggal distribusi dividen non kas;</li> <li>jumlah dividen per saham (kas dan/atau non kas); dan</li> <li>jumlah dividen per tahun yang dibayar.</li> </ol> <p>Description on dividends for the last 2 financial years, at least including:</p> <ol style="list-style-type: none"> <li>dividend policy, including information on the percentage of total dividends distributed to net income;</li> <li>date of payment of cash dividends and/or date of distribution of non-cash dividends;</li> <li>amount of dividends per share (cash and/or non-cash); and</li> <li>amount of paid dividends per year.</li> </ol>  | 118             |
| 14  | <p>Realisasi penggunaan dana hasil penawaran umum, dengan ketentuan:</p> <ol style="list-style-type: none"> <li>dalam hal selama tahun buku, Emiten memiliki kewajiban menyampaikan laporan realisasi penggunaan dana, maka diungkapkan realisasi penggunaan dana hasil penawaran umum secara kumulatif sampai dengan akhir tahun buku; dan</li> <li>dalam hal terdapat perubahan penggunaan dana sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai laporan realisasi penggunaan dana hasil penawaran umum, maka Emiten menjelaskan perubahan tersebut.</li> </ol> <p>Realization of the use of proceeds from the public offering, provided that:</p> <ol style="list-style-type: none"> <li>in the event that during the financial year, the Issuer has an obligation to submit a report on the realization of the use of proceeds, then the realization of the cumulative use of the proceeds from the public offering shall be disclosed until the end of the financial year; and</li> <li>if there is a change in the use of proceeds as regulated in the Financial Services Authority Regulation on the report on the realization of the use of the proceeds from the public offering, the Issuer shall explain the change.</li> </ol>  | 118             |
| 15  | <p>Informasi material (jika ada), antara lain mengenai investasi, ekspansi, divestasi, penggabungan/peleburan usaha, akuisisi, restrukturisasi utang/modal, transaksi material, transaksi afiliasi, dan transaksi benturan kepentingan, yang terjadi pada tahun buku, paling sedikit memuat:</p> <ol style="list-style-type: none"> <li>tanggal, nilai, dan objek transaksi;</li> <li>nama pihak yang melakukan transaksi;</li> <li>sifat hubungan afiliasi (jika ada);</li> <li>penjelasan mengenai kewajaran transaksi;</li> <li>pemenuhan ketentuan terkait; dan</li> <li>dalam hal terdapat hubungan afiliasi, selain mengungkapkan informasi sebagaimana dimaksud dalam huruf (a) sampai dengan huruf (e), Emiten atau Perusahaan Publik juga mengungkapkan informasi: <ul style="list-style-type: none"> <li>pernyataan Direksi bahwa transaksi afiliasi telah melalui prosedur yang memadai untuk memastikan bahwa transaksi afiliasi dilaksanakan sesuai dengan praktik bisnis yang berlaku umum; dan</li> <li>peran Dewan Komisaris dan komite audit dalam melakukan prosedur yang memadai;</li> </ul> </li> <li>untuk transaksi afiliasi atau transaksi material yang merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan, ditambahkan penjelasan bahwa transaksi afiliasi atau transaksi material tersebut merupakan kegiatan usaha yang dijalankan dalam rangka menghasilkan pendapatan usaha dan dijalankan secara rutin, berulang, dan/atau berkelanjutan;</li> <li>untuk pengungkapan transaksi afiliasi dan/atau transaksi benturan kepentingan yang merupakan hasil pelaksanaan transaksi afiliasi dan/atau transaksi benturan kepentingan yang telah disetujui pemegang saham independen, ditambahkan informasi mengenai tanggal pelaksanaan RUPS yang menyetujui transaksi afiliasi dan/atau transaksi benturan kepentingan tersebut;</li> <li>dalam hal tidak terdapat transaksi afiliasi dan/atau transaksi benturan kepentingan, maka diungkapkan mengenai hal tersebut.</li> </ol> | 119             |

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|  | <p>Material information (if any) on investment, expansion, divestment, business merger/consolidation, acquisition, debt/capital restructuring, material transactions, affiliated transactions, and conflict of interest transactions, that occur during the financial year, at least includes:</p> <ol style="list-style-type: none"> <li>a. date, value, and object of transaction;</li> <li>b. name of the party making the transaction;</li> <li>c. nature of affiliated relationship (if any);</li> <li>d. description on fairness of the transaction;</li> <li>e. compliance with related provisions; and</li> <li>f. If there is an affiliated relationship, other than disclosing the information as referred to in letter (a) to letter (e), the Issuer or Public Company shall also disclose information on:               <ul style="list-style-type: none"> <li>• statement of the Board of Directors that the affiliate transaction has been through adequate procedures to ensure that the affiliated transaction is carried out in accordance with generally accepted business practices;</li> <li>• role of the Board of Commissioners and the audit committee in carrying out adequate procedures to ensure that affiliated transactions.</li> </ul> </li> <li>g. as for the routine, repeated, and/or sustainable affiliated or material transactions that are parts of operational activities conducted to gain revenues, there shall be an added information stating that those transactions are routine, repeated, and/or sustainable affiliated or material transactions that are parts of operational activities conducted to gain revenues;</li> <li>h. as for disclosure of affiliated transactions and/or conflict of interest transactions resulting from the implementation of affiliated transactions and/or conflict of interest transactions that have been approved by independent shareholders, additional information regarding the date of the GMS to approve the affiliated transactions and/or conflict of interest transactions shall be added;</li> <li>i. If there is no affiliated transaction and/or conflict of interest transaction, then this matter shall be disclosed.</li> </ol> |                 |
| 16   | <p>Perubahan ketentuan peraturan perundang-undangan yang berpengaruh signifikan terhadap Emiten atau Perusahaan Publik dan dampaknya terhadap laporan keuangan (jika ada).<br/>Changes in the provisions of laws and regulations that have a significant impact on Issuer or Public Company and its impact on financial statements (if any).</p>  | 120-121         |
| 17   | <p>Perubahan kebijakan akuntansi, alasan dan dampaknya terhadap laporan keuangan (jika ada).<br/>Changes in accounting policies, reasons, and impact on financial statements (if any).</p>  | 121             |
| <b>Tata Kelola Emiten atau Perusahaan Publik   Issuer or Public Company Governance</b> |   |                 |
| 1  | <p>Rapat Umum Pemegang Saham (RUPS), paling sedikit memuat:</p> <ol style="list-style-type: none"> <li>a. Informasi mengenai keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku meliputi:               <ul style="list-style-type: none"> <li>• keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang direalisasikan pada tahun buku; dan</li> <li>• keputusan RUPS pada tahun buku dan 1 tahun sebelum tahun buku yang belum direalisasikan beserta alasan belum direalisasikan;</li> </ul> </li> <li>b. dalam hal Emiten atau Perusahaan Publik menggunakan pihak independen dalam pelaksanaan RUPS untuk melakukan perhitungan suara, maka diungkapkan mengenai hal tersebut.</li> </ol> <p>Issuer or Public Company governance shall at least include a brief description of:</p> <ol style="list-style-type: none"> <li>a. Information on GMS resolutions in the financial year and 1 year before the financial year, including:               <ul style="list-style-type: none"> <li>• GMS resolution in the financial year and 1 year before the financial year realized in the financial year; and</li> <li>• GMS resolutions in the financial year and 1 year before the financial year that have not been realized and the reasons for not realizing the resolutions;</li> </ul> </li> <li>b. If Issuer or Public Company uses an independent party during the GMS to calculate the votes, then this matter shall be disclosed.</li> </ol>   | 124-131         |



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| 2   | <p>Direksi, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. tugas dan tanggung jawab masing-masing anggota Direksi;</li> <li>b. pernyataan bahwa Direksi memiliki pedoman atau piagam (charter) Direksi;</li> <li>c. kebijakan dan pelaksanaan frekuensi rapat Direksi, rapat Direksi bersama Dewan Komisaris, dan tingkat kehadiran anggota Direksi dalam rapat tersebut termasuk kehadiran dalam RUPS;</li> <li>d. pelatihan dan/atau peningkatan kompetensi anggota Direksi;</li> <li>e. penilaian Direksi terhadap kinerja komite yang mendukung pelaksanaan tugas Direksi;</li> <li>f. dalam hal Emiten atau Perusahaan Publik tidak memiliki komite yang mendukung pelaksanaan tugas Direksi, maka diungkapkan mengenai hal tersebut.</li> </ul> <p>Board of Directors, at least includes:</p> <ul style="list-style-type: none"> <li>a. duties and responsibilities of each member of the Board of Directors;</li> <li>b. statement that the Board of Directors has Board of Directors Charter;</li> <li>c. policy and frequency of BOD meetings, meetings of the Board of Directors with the Board of Commissioners, and attendance rate of members of the Board of Directors in the meeting including attendance at the GMS;</li> <li>d. training and/or competency development of members of the Board of Directors;</li> <li>e. Board of Directors' appraisal on the performance of the committees supporting the implementation of the Board of Directors' duties;</li> <li>f. If Issuer or Public Company does not have committees to support the implementation of the duties of the Board of Directors, this matter shall be disclosed.</li> </ul>   | 138-147         |
| 3   | <p>Dewan Komisaris, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. tugas dan tanggung jawab Dewan Komisaris;</li> <li>b. pernyataan bahwa Dewan Komisaris memiliki pedoman atau piagam (charter) Dewan Komisaris;</li> <li>c. kebijakan dan pelaksanaan frekuensi rapat Dewan Komisaris, rapat Dewan Komisaris bersama Direksi dan tingkat kehadiran anggota Dewan Komisaris dalam rapat tersebut termasuk kehadiran dalam RUPS;</li> <li>d. pelatihan dan/atau peningkatan kompetensi anggota Dewan Komisaris;</li> <li>e. penilaian kinerja Direksi dan Dewan Komisaris serta masing-masing anggota Direksi dan anggota Dewan Komisaris;</li> <li>f. penilaian Dewan Komisaris terhadap kinerja Komite yang mendukung pelaksanaan tugas Dewan Komisaris pada tahun buku.</li> </ul> <p>Board of Commissioners, at least includes:</p> <ul style="list-style-type: none"> <li>a. duties and responsibilities of the Board of Commissioners;</li> <li>b. statement that the Board of Commissioners has the Board of Commissioners Manual or Charter;</li> <li>c. policy and frequency of Board of Commissioners meetings, joint meetings of the Board of Commissioners and the Board of Directors and attendance rate of members of the Board of Commissioners in the meetings, including attendance at the GMS;</li> <li>d. training and/or competency development of members of the Board of Commissioners;</li> <li>e. performance appraisal of the Board of Directors and the Board of Commissioners as well as each member of the Board of Directors and the Board of Commissioners;</li> <li>f. the Board of Commissioners' appraisal on the performance of the Committees to support the implementation of the duties of the Board of Commissioners.</li> </ul> | 132-137         |

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| 4   | <p>Nominasi dan remunerasi Direksi dan Dewan Komisaris, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. prosedur nominasi, meliputi uraian singkat mengenai kebijakan dan proses nominasi anggota Direksi dan/atau anggota Dewan Komisaris; dan</li> <li>b. prosedur dan pelaksanaan remunerasi Direksi dan Dewan Komisaris.</li> </ul> <p>Nomination and remuneration of the Board of Directors and the Board of Commissioners shall at least include:</p> <ul style="list-style-type: none"> <li>a. nomination procedure, including a brief description of the nomination policies and processes of members of the Board of Directors and/or members of the Board of Commissioners; and</li> <li>b. procedures and implementation of remuneration of the Board of Directors and the Board of Commissioners.</li> </ul>  | 148-149                       |
| 5   | <p>Dewan pengawas syariah, bagi Emiten atau Perusahaan Publik yang menjalankan kegiatan usaha berdasarkan prinsip syariah sebagaimana tertuang dalam anggaran dasar (jika ada).</p> <p>Sharia Supervisory Board, for Issuers or Public Companies that carry out business activities based on sharia principles as stated in the articles of association.</p>   | Tidak Relevan<br>Not Relevant |
| 6   | <p>Komite audit, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatannya dalam keanggotaan komite;</li> <li>b. usia;</li> <li>c. kewarganegaraan;</li> <li>d. riwayat pendidikan;</li> <li>e. riwayat jabatan;</li> <li>f. periode dan masa jabatan anggota komite audit;</li> <li>g. pernyataan independensi komite audit;</li> <li>h. pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada);</li> <li>i. kebijakan dan pelaksanaan frekuensi rapat komite audit dan tingkat kehadiran anggota komite audit dalam rapat tersebut; dan</li> <li>j. pelaksanaan kegiatan komite audit pada tahun buku sesuai dengan yang dicantumkan dalam pedoman atau piagam (charter) komite audit.</li> </ul> <p>The audit committee, at least includes:</p> <ul style="list-style-type: none"> <li>a. name and position in committee membership;</li> <li>b. age;</li> <li>c. citizenship;</li> <li>d. educational background;</li> <li>e. position history;</li> <li>f. period and tenure of the audit committee members;</li> <li>g. independence statement of the audit committee;</li> <li>h. training and/or competency development attended in the financial year (if any);</li> <li>i. policy and frequency of audit committee meetings and attendance rate of audit committee members in the meetings; and</li> <li>j. implementation of the audit committee's activities in the financial year in accordance with the audit committee guidelines or charter.</li> </ul> | 150-157                       |



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| 7   | <p>Komite atau fungsi nominasi dan remunerasi Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. nama dan jabatannya dalam keanggotaan komite;</li> <li>b. usia;</li> <li>c. kewarganegaraan;</li> <li>d. riwayat pendidikan;</li> <li>e. riwayat jabatan;</li> <li>f. periode dan masa jabatan anggota komite;</li> <li>g. pernyataan independensi komite;</li> <li>h. pelatihan dan/atau peningkatan kompetensi yang telah diikuti dalam tahun buku (jika ada);</li> <li>i. uraian tugas dan tanggung jawab;</li> <li>j. pernyataan bahwa telah memiliki pedoman atau piagam (charter);</li> <li>k. kebijakan dan pelaksanaan frekuensi rapat dan tingkat kehadiran anggota dalam rapat tersebut;</li> <li>l. uraian singkat pelaksanaan kegiatan pada tahun buku; dan</li> <li>m. dalam hal tidak dibentuk komite nominasi dan remunerasi, Emiten atau Perusahaan Publik cukup mengungkapkan informasi sebagaimana dimaksud dalam huruf (i) sampai dengan huruf (l), mohon dijelaskan alasannya.</li> </ul> <p>Nomination and remuneration committee or function of Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"> <li>a. name and position in the committee membership;</li> <li>b. age;</li> <li>c. citizenship;</li> <li>d. educational background;</li> <li>e. position history;</li> <li>f. period and tenure of the committee members;</li> <li>g. independence statement of the committee;</li> <li>h. training and/or competency development attended in the financial year (if any);</li> <li>i. description of duties and responsibilities;</li> <li>j. statement that the committee has guidelines or charter;</li> <li>k. policy and frequency of meetings and attendance rate of the committee members at the meeting;</li> <li>l. brief description of the implementation of activities in the financial year; and</li> <li>m. in the event that no nomination and remuneration committee is formed, the Issuer or Public Company as referred to in letter (i) to letter (l), shall disclose the reason.</li> </ul> | 157-162         |
| 8   | <p>Komite lain yang dimiliki Emiten atau Perusahaan Publik dalam rangka mendukung fungsi dan tugas Direksi (jika ada) dan/atau komite yang mendukung fungsi dan tugas Dewan Komisaris.</p> <p>Other committees owned by Issuer or Public Company to support the functions and duties of the Board of Directors (if any) and/or committees to support the functions and duties of the Board of Commissioners.</p>   | 163-167         |
| 9   | <p>Sekretaris perusahaan, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. nama;</li> <li>b. domisili;</li> <li>c. riwayat jabatan;</li> <li>d. riwayat pendidikan;</li> <li>e. pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku; dan</li> <li>f. uraian singkat pelaksanaan tugas sekretaris perusahaan pada tahun buku.</li> </ul> <p>Corporate secretary, at least includes:</p> <ul style="list-style-type: none"> <li>a. name;</li> <li>b. domicile;</li> <li>c. position history;</li> <li>d. educational background;</li> <li>e. training and/or competency development attended in the financial year; and</li> <li>g. brief description on the implementation of corporate secretary's duties in the financial year;</li> </ul>  | 168-170         |

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| 10  | <p>Unit audit internal, paling sedikit memuat:</p> <ul style="list-style-type: none"><li>a. nama kepala unit audit internal;</li><li>b. riwayat jabatan</li><li>c. kualifikasi atau sertifikasi sebagai profesi audit internal (jika ada);</li><li>d. pelatihan dan/atau peningkatan kompetensi yang diikuti dalam tahun buku;</li><li>e. struktur dan kedudukan unit audit internal;</li><li>f. uraian tugas dan tanggung jawab;</li><li>g. pernyataan bahwa telah memiliki pedoman atau piagam (charter) unit audit internal; dan</li><li>h. uraian singkat pelaksanaan tugas unit audit internal pada tahun buku termasuk kebijakan dan pelaksanaan frekuensi rapat dengan Direksi, Dewan Komisaris, dan/atau komite audit.</li></ul> <p>Internal audit unit, at least includes:</p> <ul style="list-style-type: none"><li>a. name of the Internal Audit Unit head;</li><li>b. position history;</li><li>c. qualification or certification as an internal audit (if any);</li><li>d. training and/or competency development attended in the financial year;</li><li>e. structure and position of the internal audit unit;</li><li>f. description of duties and responsibilities;</li><li>g. statement that the internal audit unit has guidelines or charter; and</li><li>h. brief description on the implementation of the internal audit unit's duties in the financial year, including policy and frequency of meetings with the Board of Directors, Board of Commissioners, and/or audit committee.</li></ul> | 171-176         |
| 11  | <p>Uraian mengenai sistem pengendalian internal (internal control) yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ul style="list-style-type: none"><li>a. pengendalian keuangan dan operasional, serta kepatuhan terhadap peraturan perundang-undangan lainnya;</li><li>b. tinjauan atas efektivitas sistem pengendalian internal; dan</li><li>c. pernyataan Direksi dan/atau Dewan Komisaris atas kecukupan sistem pengendalian internal.</li></ul> <p>Description on internal control system applied by Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"><li>a. financial and operational control, as well as compliance with other laws and regulations;</li><li>b. review on effectiveness of the internal control system; and</li><li>c. statement of the Board of Directors and/or Board of Commissioners on the adequacy of the internal control system;</li></ul>   | 176-178         |
| 12  | <p>Sistem manajemen risiko yang diterapkan oleh Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ul style="list-style-type: none"><li>a. gambaran umum mengenai sistem manajemen risiko;</li><li>b. jenis risiko dan cara pengelolaannya;</li><li>c. tinjauan atas efektivitas sistem manajemen risiko; dan</li><li>d. pernyataan Direksi dan/atau Dewan Komisaris atau komite audit atas kecukupan sistem manajemen risiko.</li></ul> <p>Risk management system implemented by Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"><li>a. general description on the risk management system of Issuer or Public Company;</li><li>b. types of risks and management methods;</li><li>c. review on effectiveness of the risk management system of Issuer or Public Company; and</li><li>d. statement of the Board of Directors and/or the Board of Commissioners or the audit committee on the adequacy of the risk management system.</li></ul>  | 178-185         |





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| 13  | <p>Perkara hukum yang berdampak material yang dihadapi oleh Emiten atau Perusahaan Publik, entitas anak, anggota Direksi dan anggota Dewan Komisaris (jika ada), paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>a. pokok perkara/gugatan;</li> <li>b. status penyelesaian perkara/gugatan; dan</li> <li>c. pengaruhnya terhadap kondisi Emiten atau Perusahaan Publik.</li> </ul> <p>Legal proceedings that have a material impact faced by Issuer or Public Company, subsidiaries, members of the Board of Directors and members of the Board of Commissioners (if any), at least include:</p> <ul style="list-style-type: none"> <li>a. merits of case/lawsuit;</li> <li>b. status of the case/lawsuit settlement; and</li> <li>c. impact on the condition of Issuer or Public Company.</li> </ul> | 186             |
| 14  | <p>Informasi tentang sanksi administratif/sanksi yang dikenakan kepada Emiten atau Perusahaan Publik, anggota Dewan Komisaris dan anggota Direksi, oleh Otoritas Jasa Keuangan dan otoritas lainnya pada tahun buku (jika ada).</p> <p>Information on administrative sanctions/sanctions imposed on Issuer or Public Company, members of the Board of Commissioners and members of the Board of Directors, by the Financial Services Authority and other authorities in the financial year (if any).</p>  | 186             |
| 15  | <p>Informasi mengenai kode etik Emiten atau Perusahaan Publik meliputi:</p> <ul style="list-style-type: none"> <li>• pokok-pokok kode etik;</li> <li>• bentuk sosialisasi kode etik dan upaya penegakannya; dan</li> <li>• pernyataan bahwa kode etik berlaku bagi anggota Direksi, anggota Dewan Komisaris, dan karyawan.</li> </ul> <p>Information on the code of conduct of Issuer or Public Company, including:</p> <ul style="list-style-type: none"> <li>• key Principles of Code of conduct;</li> <li>• the form of dissemination of the code of conduct and its enforcement efforts; and</li> <li>• statement that the code of conduct applies to members of the Board of Directors, members of the Board of Commissioners, and employees of Issuer or Public Company.</li> </ul>                               | 186-188         |
| 16  | <p>Uraian singkat mengenai kebijakan pemberian kompensasi jangka panjang berbasis kinerja kepada manajemen dan/atau karyawan yang dimiliki oleh Emiten atau Perusahaan Publik (jika ada), antara lain berupa program kepemilikan saham oleh manajemen (management stock ownership program/MSOP) dan/atau program kepemilikan saham oleh karyawan (employee stock ownership program/ESOP).</p> <p>Brief description on the policy of providing long-term performance-based compensation to management and/or employees owned by Issuer or Public Company (if any), including the management stock ownership program (MSOP) and/or employee stock ownership program (ESOP).</p>   | 188-189         |
| 17  | <p>Uraian singkat mengenai kebijakan pengungkapan informasi mengenai:</p> <ul style="list-style-type: none"> <li>• kepemilikan saham anggota Direksi dan anggota Dewan Komisaris paling lambat 3 hari kerja setelah terjadinya kepemilikan atau setiap perubahan kepemilikan atas saham Perusahaan Terbuka; dan</li> <li>• pelaksanaan atas kebijakan dimaksud.</li> </ul> <p>Brief description on information disclosure policy regarding:</p> <ul style="list-style-type: none"> <li>• share ownership of members of the Board of Directors and members of the Board of Commissioners shall be no later than 3 working days after the occurrence of ownership or any change in ownership of shares of Public Company; and</li> <li>• implementation of the policy.</li> </ul>   | 190             |

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| 18  | <p>Uraian mengenai sistem pelaporan pelanggaran (whistleblowing system) di Emiten atau Perusahaan Publik, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>• cara penyampaian laporan pelanggaran;</li> <li>• perlindungan bagi pelapor;</li> <li>• penanganan pengaduan;</li> <li>• pihak yang mengelola pengaduan; dan</li> <li>• hasil dari penanganan pengaduan.</li> </ul> <p>Description on whistleblowing system in Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"> <li>• method of submitting a violation report;</li> <li>• protection for whistleblowers;</li> <li>• complaint handling;</li> <li>• the party in charge to manage complaint; and</li> <li>• result of complaint handling.</li> </ul>                                | 190-192         |
| 19  | <p>Uraian mengenai kebijakan antikorupsi, paling sedikit memuat:</p> <ul style="list-style-type: none"> <li>• program dan prosedur yang dilakukan dalam mengatasi praktik korupsi, balas jasa (kickbacks), fraud, suap dan/atau gratifikasi dalam Emiten atau Perusahaan Publik; dan</li> <li>• pelatihan/sosialisasi antikorupsi kepada karyawan Emiten atau Perusahaan Publik;</li> </ul> <p>Description on Anti-Corruption Policy of Issuer or Public Company, at least includes:</p> <ul style="list-style-type: none"> <li>• programs and procedures to overcome corruption practices, kickbacks, fraud, bribery and/or gratuities in Issuer or Public Company; and</li> <li>• anti-corruption training/socialization to all employees of Issuer or Public Company.</li> </ul>                | 192-193         |
| 20  | <p>Penerapan atas pedoman tata kelola Perusahaan Terbuka bagi Emiten yang menerbitkan efek bersifat ekuitas atau Perusahaan Publik, meliputi:</p> <ul style="list-style-type: none"> <li>• pernyataan mengenai rekomendasi yang telah dilaksanakan; dan/atau</li> <li>• penjelasan atas rekomendasi yang belum dilaksanakan, disertai alasan dan alternatif pelaksanaannya (jika ada).</li> </ul> <p>implementation of Public Company governance guidelines for Issuer that issues equity securities or Public Company, including:</p> <ul style="list-style-type: none"> <li>• statement regarding the recommendations that have been realized; and/or</li> <li>• description on recommendations that have been realized, along with reasons and alternative implementations (if any).</li> </ul> | 194-196         |
| <b>Tanggung Jawab Sosial dan Lingkungan Emiten atau Perusahaan Publik<br/>Social and Environmental Responsibilities of Issuer or Public Company</b> |  |                 |
| 1   | <p>Informasi yang diungkapkan dalam bagian tanggung jawab sosial dan lingkungan merupakan Laporan Keberlanjutan (Sustainability Report) sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan Nomor 51/POJK.03/2017 tentang Penerapan Keuangan Berkelanjutan bagi Lembaga Jasa Keuangan, Emiten, dan Perusahaan Publik.</p> <p>Information disclosed in the social and environmental responsibility section is a Sustainability Report as referred to in the Financial Services Authority Regulation No. 51/POJK.03/2017 on Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.</p>  | 199-201         |



| No.   | Uraian Isi Laporan Tahunan<br>Description of Content of the Annual Report  | Halaman<br>Page |
|---|--|-----------------|
| 2   | <p>Laporan Keberlanjutan sebagaimana dimaksud pada angka 1, harus disusun sesuai Pedoman Teknis Penyusunan Laporan Keberlanjutan (Sustainability Report) Bagi Emiten dan Perusahaan Publik sebagaimana tercantum dalam Lampiran II, yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p>The Sustainability Report as referred to in point 1) must be prepared in accordance with the Technical Guidelines for the Preparation of a Sustainability Report for Issuers and Public Companies as stated in Appendix II which is an integral part of this Financial Services Authority Circular.</p>   | 199-201         |
| Laporan Keuangan Tahunan yang Telah Diaudit   Audited Annual Financial Report   |  |                 |
| 1   | <p>Laporan keuangan tahunan yang dimuat dalam Laporan Tahunan disusun sesuai dengan standar akuntansi keuangan di Indonesia dan telah diaudit oleh akuntan publik yang terdaftar di Otoritas Jasa Keuangan. Laporan keuangan tahunan dimaksud memuat pernyataan mengenai pertanggungjawaban atas laporan keuangan sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan mengenai tanggung jawab Direksi atas laporan keuangan atau peraturan perundang-undangan di sektor pasar modal yang mengatur mengenai laporan berkala perusahaan efek dalam hal Emiten merupakan perusahaan efek.</p> <p>The annual financial statements included in the Annual Report shall be prepared in accordance with Indonesian financial accounting standards and have been audited by a public accountant registered in the Financial Services Authority. The annual financial report shall contain a statement regarding the accountability for financial statements as regulated in the Financial Services Authority Regulation on the Board of Directors' responsibility for financial reports or the laws and regulations in the capital market sector regulating the periodic reports of securities companies in the event that the Issuer is a securities company.</p> | 220             |
| Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan<br>Statement Letter of the Board of Directors and the Board of Commissioners Members on Accountability for Annual Report |  |                 |
| 1   | <p>Surat pernyataan anggota Direksi dan anggota Dewan Komisaris tentang tanggung jawab atas Laporan Tahunan disusun sesuai dengan format Surat Pernyataan Anggota Direksi dan Anggota Dewan Komisaris tentang Tanggung Jawab atas Laporan Tahunan sebagaimana tercantum dalam Lampiran I yang merupakan bagian tidak terpisahkan dari Surat Edaran Otoritas Jasa Keuangan ini.</p> <p>Statement letter of the Board of Directors and members of the Board of Commissioners Members on Accountability for Annual Report shall be prepared in accordance with the format of Statement Letter of the Board of Directors and the Board of Commissioners Members on Accountability for Annual Report as set forth in Appendix I which is an integral part of this Financial Services Authority Circular.</p>  | 202-203         |



**PT BUNDAMEDIK Tbk**  
**DAN ENTITAS ANAKNYA/ AND ITS SUBSIDIARIES**

**LAPORAN KEUANGAN KONSOLIDASIAN/  
CONSOLIDATED FINANCIAL STATEMENTS**

**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023/  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**DAN / AND**

**LAPORAN AUDITOR INDEPENDEN/  
INDEPENDENT AUDITORS' REPORT**





**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**DAFTAR ISI**

**C O N T E N T S**

**Pernyataan Direksi**

***Director's Statement***

|  | <b>Ekshibit/<br/>Exhibit</b> |  |
|--|------------------------------|--|
| Laporan Posisi Keuangan Konsolidasian                                | A                            | <i>Consolidated Statement of Financial Position</i>                                |
| Laporan Laba Rugi dan Penghasilan<br>Komprehensif Lain Konsolidasian | B                            | <i>Consolidated Statement of Profit or Loss and<br/>Other Comprehensive Income</i> |
| Laporan Perubahan Ekuitas Konsolidasian                              | C                            | <i>Consolidated Statement of Changes in Equity</i>                                 |
| Laporan Arus Kas Konsolidasian                                       | D                            | <i>Consolidated Statement of Cash Flows</i>  |
| Catatan atas Laporan Keuangan Konsolidasian                          | E                            | <i>Notes to Consolidated Financial Statements</i>                                  |
| <b>Laporan Auditor Independen</b>                                    |                              | <b><i>Independent Auditors' Report</i></b>   |



**PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN KONSOLIDASIAN  
TAHUN YANG BERAKHIR 31 DESEMBER 2023  
PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**

**DIRECTOR'S STATEMENT  
REGARDING THE RESPONSIBILITY ON  
CONSOLIDATED FINANCIAL STATEMENTS  
THE YEAR ENDED 31 DECEMBER 2023  
PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES**

Kami, yang bertanda-tangan di bawah ini:

*We, the undersigned:*

|                 |   |   |   |                  |
|-----------------|---|---|---|------------------|
| Nama            | : | Ir. Mesha Rizal Sini                      | : | Name             |
| Alamat Kantor   | : | Jalan Teuku Cik Ditiro No. 28             | : | Office Address   |
|                 |   | Gondangdia, Menteng, Jakarta 10350        |   |                  |
| Alamat Domisili | : | Jalan Maluku No.32                        | : | Domicile Address |
|                 |   | Gondangdia, Menteng, Jakarta 10350        |   |                  |
| Nomor Telepon   | : | (021) 3192-3344                           | : | Telephone Number |
| Jabatan         | : | Direktur Utama/ <i>President Director</i> | : | Position         |
|                 |   |   |   |                  |
| Nama            | : | Nurhadi Yudiyantho, SE. Ak                | : | Name             |
| Alamat Kantor   | : | Jalan Teuku Cik Ditiro No. 28             | : | Office Address   |
|                 |   | Gondangdia, Menteng, Jakarta 10350        |   |                  |
| Alamat Domisili | : | Jalan Pendidikan III No. 17               | : | Domicile Address |
|                 |   | Denpasar Selatan, Denpasar, Bali, 80224   |   |                  |
| Nomor Telepon   | : | (021) 3192-3344                           | : | Telephone Number |
| Jabatan         | : | Direktur/ <i>Director</i>                 | : | Position         |

menyatakan bahwa:

*declare that:*

- |   |   |
|---|---|
| 1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Bundamedik Tbk dan Entitas anaknya ("Grup");                             | 1. <i>Responsible for the preparation and presentation of the consolidated financial statements of PT Bundamedik Tbk and its subsidiaries (the "Group");</i>          |
| 2. Laporan keuangan konsolidasian Grup telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;                                     | 2. <i>The consolidated financial statements of the Group have been prepared and presented in accordance with the Indonesian Financial Accounting Standards;</i>       |
| 3. a. Semua informasi dalam laporan keuangan konsolidasian Grup telah dimuat secara lengkap dan benar;  | 3 a. <i>All information contained in the Group's consolidated financial statements have been disclosed in a complete and truthful manner;</i>                         |
| b. Laporan keuangan konsolidasian Grup tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material; | b. <i>The consolidated financial statements of the Group do not contain misleading material information or facts, and do not omit material information and facts;</i> |
| 4. Bertanggung jawab atas sistem pengendalian internal dalam Grup.  | 4. <i>Responsible for internal control system of the Group.</i>   |

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement has been made truthfully.*

Jakarta, 27 Maret 2024/ 27 March 2024

Ir. Mesha Rizal Sini  
Direktur Utama/ *President Director*

Nurhadi Yudiyantho, SE., Ak  
Direktur/ *Director*

**PT Bundamedik Tbk**

Jl. Teuku Cik Ditiro No. 28  
Menteng-Jakarta Pusat 10350, Indonesia

+62 21 3192 3344 +62 21 3190 5915 www.bmhs.co.id



*These Consolidated Financial Statements are originally Issued  
in Indonesian Language*

**Ekshibit A**

**Exhibit A**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
PER 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

|                                     | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>Catatan/<br/>Notes</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |   |
|-------------------------------------|---|---------------------------|---|---|
| <b>A S E T</b>                      |   |                           |   | <b>ASSETS</b>                           |
| <b>ASET LANCAR</b>                  |   |                           |   | <b>CURRENT ASSETS</b>                   |
| Kas dan setara kas                  | 622.058.009.425                               | 4                         | 629.277.670.892                               | Cash and cash equivalents               |
| Aset keuangan lancar lainnya        | 5.765.989.760                                 | 5                         | 8.644.876.453                                 | Other current financial assets          |
| Piutang usaha - Pihak ketiga - Neto | 110.468.662.796                               | 6                         | 114.643.521.666                               | Trade receivables - Third parties - Net |
| Piutang lain-lain - Neto            |   |                           |   | Other receivables - Net                 |
| Pihak berelasi                      | 15.239.704.881                                | 7,32a                     | 16.045.109.255                                | Related parties                         |
| Pihak ketiga                        | 11.451.721.638                                | 7                         | 19.858.722.690                                | Third parties                           |
| Persediaan                          | 42.198.489.975                                | 8                         | 39.449.108.364                                | Inventories                             |
| Biaya dibayar di muka dan uang muka | 60.886.480.841                                | 9                         | 58.381.514.946                                | Prepaid expenses and advances           |
| Pajak dibayar di muka               | 977.102.356                                   | 19a                       | 1.529.556.969                                 | Prepaid taxes                           |
| <b>Jumlah Aset Lancar</b>           | <u>869.046.161.672</u>                        |                           | <u>887.830.081.235</u>                        | <b>Total Current Assets</b>             |
| <b>ASET TIDAK LANCAR</b>            |   |                           |   | <b>NON-CURRENT ASSETS</b>               |
| Aset pajak tangguhan                | 22.630.890.720                                | 19d                       | 15.497.585.903                                | Deferred tax assets                     |
| Investasi saham                     | 83.195.500.000                                | 10                        | 78.689.500.000                                | Investment in shares                    |
| Aset tetap - Neto                   | 1.863.253.878.489                             | 11                        | 1.757.540.033.465                             | Property and equipment - Net            |
| Aset hak-guna - Neto                | 102.986.330.128                               | 12                        | 86.574.078.236                                | Right-of-use assets - Net               |
| Goodwill                            | 94.793.507.471                                | 13                        | 94.793.507.471                                | Goodwill                                |
| Biaya dibayar di muka dan uang muka | 13.099.723.470                                | 9                         | 8.241.426.422                                 | Prepaid expenses and advances           |
| Aset tidak lancar lainnya           | 34.156.042.498                                | 14                        | 9.443.936.258                                 | Other non-current assets                |
| <b>Jumlah Aset Tidak Lancar</b>     | <u>2.214.115.872.776</u>                      |                           | <u>2.050.780.067.755</u>                      | <b>Total Non-Current Assets</b>         |
| <b>JUMLAH ASET</b>                  | <u>3.083.162.034.448</u>                      |                           | <u>2.938.610.148.990</u>                      | <b>TOTAL ASSETS</b>                     |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

*See accompanying Notes to Consolidated Financial Statements on Exhibit E which are integral part of the Consolidated Financial Statements taken as a whole*

*These Consolidated Financial Statements are originally Issued  
in Indonesian Language*

**Ekshibit A/2**

**Exhibit A/2**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN POSISI KEUANGAN KONSOLIDASIAN  
PER 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS OF 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

|  | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>Catatan/<br/>Notes</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |  |
|--|---|---------------------------|---|--|
| <b>LIABILITAS DAN EKUITAS</b>  |   |                           |   | <b>LIABILITIES AND EQUITY</b>                                |
| <b>LIABILITAS JANGKA PENDEK</b>  |   |                           |   | <b>CURRENT LIABILITIES</b>                                   |
| Utang bank jangka pendek   | 411.753.242.245                               | 20                        | 391.717.789.095                               | <i>Short-term bank loans</i>                                 |
| Utang usaha - Pihak ketiga   | 55.770.943.580                                | 15                        | 91.788.261.047                                | <i>Trade payables - Third parties</i>                        |
| Utang lain-lain  |   |                           |   | <i>Other payables</i>  |
| Pihak berelasi   | 460.175.720                                   | 16, 32b                   | -   | <i>Related parties</i>                                       |
| Pihak ketiga   | 16.449.688.543                                | 16                        | 6.772.289.976                                 | <i>Third parties</i>   |
| Pendapatan diterima di muka  | 16.128.774.673                                | 17                        | 23.572.537.474                                | <i>Unearned revenues</i>                                     |
| Beban akrual   | 30.344.679.306                                | 18                        | 27.024.933.340                                | <i>Accruals</i>  |
| Utang pajak  | 18.954.459.126                                | 19b                       | 21.247.052.976                                | <i>Taxes payables</i>  |
| Liabilitas jangka panjang yang<br>jatuh tempo dalam satu tahun                               |   |                           |   | <i>Current maturities of<br/>long-term liabilities</i>       |
| Utang bank   | 4.427.592.447                                 | 20                        | 60.501.895.336                                | <i>Bank loans</i>  |
| S e w a  | 15.341.991.373                                | 12                        | 21.237.249.027                                | <i>L e a s e</i>   |
| <b>Jumlah Liabilitas Jangka Pendek</b>   | <u>569.631.547.013</u>                        |                           | <u>643.862.008.271</u>                        | <b>Total Current Liabilities</b>                             |
| <b>LIABILITAS JANGKA PANJANG</b>   |   |                           |   | <b>NON-CURRENT LIABILITIES</b>                               |
| Liabilitas pajak tangguhan   | -   | 19d                       | 18.370.139                                    | <i>Deferred tax liabilities</i>                              |
| Liabilitas imbalan pasca-kerja   | 25.063.931.536                                | 21                        | 28.534.604.984                                | <i>Post-employment benefit liabilities</i>                   |
| Liabilitas jangka panjang - setelah<br>dikurangi bagian yang jatuh<br>tempo dalam satu tahun |   |                           |   | <i>Long term liabilities - net of<br/>current maturities</i> |
| Utang bank   | 610.997.380.701                               | 20                        | 402.935.937.334                               | <i>Bank loans</i>  |
| S e w a  | 77.433.266.746                                | 12                        | 55.026.783.857                                | <i>L e a s e</i>   |
| <b>Jumlah Liabilitas Jangka Panjang</b>  | <u>713.494.578.983</u>                        |                           | <u>486.515.696.314</u>                        | <b>Total Non-Current Liabilities</b>                         |
| <b>JUMLAH LIABILITAS</b>   | <u>1.283.126.125.996</u>                      |                           | <u>1.130.377.704.585</u>                      | <b>TOTAL LIABILITIES</b>                                     |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

*See accompanying Notes to Consolidated Financial Statements on Exhibit E which are integral part of the Consolidated Financial Statements taken as a whole*





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Ekshibit A/3


Exhibit A/3


**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**  
**LAPORAN POSISI KEUANGAN KONSOLIDASIAN**  
**PER 31 DESEMBER 2023**  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS OF 31 DECEMBER 2023**  
(Expressed in Rupiah, unless otherwise stated)

|   | 31 Desember 2023/<br>31 December 2023 | Catatan/<br>Notes | 31 Desember 2022/<br>31 December 2022 |   |
|---|---------------------------------------|-------------------|---------------------------------------|---|
| <b>EKUITAS</b>  |                                       |                   |                                       | <b>EQUITY</b>   |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk                       |                                       |                   |                                       | <i>Equity attributable to owners of the parent</i>                            |
| Modal saham - nilai nominal Rp 20 per saham   |                                       |                   |                                       | <i>Share capital - par value of Rp 20 per share</i>                           |
| Modal dasar - 400.000.000.000 saham   |                                       |                   |                                       | <i>Authorised - 400,000,000,000 shares</i>                                    |
| Modal ditempatkan dan disetor penuh - 8.603.416.176 saham                           | 172.068.323.520                       | 22                | 172.068.323.520                       | <i>Issued and fully-paid capital - 8,603,416,176 shares</i>                   |
| Tambahan modal disetor  | 437.383.152.743                       | 23                | 437.383.152.743                       | <i>Additional paid-in capital</i>   |
| Komponen ekuitas lainnya  | ( 2.383.756.076)                      |                   | -                                     | <i>Other equity component</i>   |
| Penghasilan komprehensif lain   |                                       |                   |                                       | <i>Other comprehensive income</i>   |
| Surplus revaluasi aset tetap, setelah pajak   | 690.499.269.307                       | 11                | 690.499.269.307                       | <i>Revaluation surplus of property and equipment, net of tax</i>              |
| Pengukuran kembali program imbalan pasti, setelah pajak                             | 2.475.126.730                         | 21                | ( 1.893.856.934)                      | <i>Remeasurement of defined benefit plan, net of tax</i>                      |
| Rugi yang belum direalisasi atas penurunan nilai pasar aset keuangan lancar lainnya | ( 8.079.763.514)                      | 5                 | ( 5.200.876.821)                      | <i>Unrealised loss on decremental profit on other current financial asset</i> |
| Saldo laba  | <u>297.850.794.905</u>                | 24                | <u>303.294.784.801</u>                | <i>Retained earnings</i>  |
| Jumlah  | 1.589.813.147.615                     |                   | 1.596.150.796.616                     | <i>T o t a l</i>  |
| Kepentingan nonpengendali   | <u>210.222.760.837</u>                | 25                | <u>212.081.647.789</u>                | <i>Non-controlling interests</i>  |
| <b>Jumlah Ekuitas</b>   | <u>1.800.035.908.452</u>              |                   | <u>1.808.232.444.405</u>              | <b>Total Equity</b>   |
| <b>JUMLAH LIABILITAS DAN EKUITAS</b>  | <u>3.083.162.034.448</u>              |                   | <u>2.938.610.148.990</u>              | <b>TOTAL LIABILITIES AND EQUITY</b>   |

Jakarta, 27 Maret 2024/ 27 March 2024

  
Ir. Mesha Rizal Sini  
Direktur Utama/ President Director

  
Nurhadi Yudiyantho, S.E., Ak.  
Direktur/ Director

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in Indonesian Language*

**Ekshibit B**

**Exhibit B**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

|   | 2023                  | Catatan/<br>Notes | 2022                   |   |
|---|-----------------------|-------------------|------------------------|---|
| PENDAPATAN NETO   | 1.488.197.483.371     | 26                | 1.658.687.911.222      | <b>NET REVENUES</b>   |
| BEBAN POKOK PENDAPATAN  | ( 792.384.606.260)    | 27                | ( 894.135.274.139)     | <b>COST OF REVENUES</b>   |
| LABA BRUTO  | 695.812.877.111       |                   | 764.552.637.083        | <b>GROSS PROFIT</b>   |
| Beban usaha   | ( 605.261.362.551)    | 28                | ( 549.453.811.729)     | Operating expenses  |
| Penghasilan keuangan  | 8.424.381.208         | 29                | 8.362.881.293          | Financial income  |
| Beban keuangan  | ( 57.763.637.343)     | 30                | ( 47.119.576.208)      | Financial costs   |
| Penghasilan (beban) operasi lain - Neto   | ( 889.202.701)        | 31                | 447.889.572            | Other operating income (expenses) - Net                                 |
| LABA SEBELUM PAJAK  | 40.323.055.724        |                   | 176.790.020.011        | <b>PROFIT BEFORE TAX</b>  |
| Pajak kini  | ( 30.090.701.183)     | 19b               | ( 47.085.046.810)      | Current tax   |
| Pajak tangguhan   | 8.123.224.807         | 19d               | 1.415.668.933          | Deferred tax  |
| Pajak periode lalu  | ( 2.126.150.500)      | 19b               | ( 2.188.786.472)       | Prior years income taxes  |
| Beban pajak penghasilan   | ( 24.093.626.876)     |                   | ( 47.858.164.349)      | Income tax expenses   |
| LABA TAHUN BERJALAN   | 16.229.428.848        |                   | 128.931.855.662        | <b>PROFIT FOR THE YEAR</b>  |
| <b>PENGHASILAN KOMPREHENSIF LAIN</b>  |                       |                   |                        | <b>OTHER COMPREHENSIVE INCOME</b>                                       |
| Pos-pos yang tidak akan direklasifikasi ke laba rugi                                |                       |                   |                        | Items that will not be reclassified to profit or loss                   |
| Pengukuran kembali atas liabilitas imbalan kerja                                    | 4.985.509.356         | 21                | 4.743.936.294          | Remeasurement of defined benefit liabilities                            |
| Pajak terkait   | ( 1.025.216.308)      | 19d               | ( 1.036.912.101)       | Related tax   |
| Pos-pos yang akan direklasifikasi ke laba rugi                                      |                       |                   |                        | Items that will be reclassified to profit or loss                       |
| Rugi yang belum direalisasi atas penurunan nilai pasar aset keuangan lancar lainnya | ( 2.878.886.693)      | 5                 | ( 9.515.363.803)       | Unrealised loss on decremental profit on other current financial assets |
| Laba (rugi) komprehensif lain tahun berjalan, setelah pajak                         | 1.081.406.355         |                   | ( 5.808.339.610)       | Other comprehensive income (loss) for the year, net of tax              |
| <b>JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN</b>                                      | <b>17.310.835.203</b> |                   | <b>123.123.516.052</b> | <b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>                          |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

*See accompanying Notes to Consolidated Financial Statements on Exhibit E which are integral part of the Consolidated Financial Statements taken as a whole*



These Consolidated Financial Statements are originally Issued  
in Indonesian Language

Ekshibit B/2

Exhibit B/2

PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)


PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)


|  | 2023                  | Catatan/<br>Notes | 2022                   |  |
|--|-----------------------|-------------------|------------------------|--|
| Laba tahun berjalan yang dapat diatribusikan kepada:                       |                       |                   |                        | <i>Profit for the year attributable to:</i>                          |
| Pemilik entitas induk  | 7.461.134.368         | 24                | 83.227.727.173         | <i>Owners of the parent</i>  |
| Kepentingan nonpengendali  | 8.768.294.480         | 25                | 45.704.128.489         | <i>Non-controlling interests</i>                                     |
| <b>Jumlah</b>  | <b>16.229.428.848</b> |                   | <b>128.931.855.662</b> | <b>T o t a l</b>   |
| Jumlah laba komprehensif tahun berjalan yang dapat diatribusikan kepada:   |                       |                   |                        | <i>Total comprehensive income for the year attributable to:</i>      |
| Pemilik entitas induk  | 8.951.231.339         |                   | 79.196.348.798         | <i>Owners of the parent</i>  |
| Kepentingan nonpengendali  | 8.359.603.864         | 25                | 43.927.167.254         | <i>Non-controlling interests</i>                                     |
| <b>Jumlah</b>  | <b>17.310.835.203</b> |                   | <b>123.123.516.052</b> | <b>T o t a l</b>   |
| LABA PER SAHAM DASAR YANG DAPAT DIATRIBUSIKAN KEPADA PEMILIK ENTITAS INDUK | <u>0,9</u>            | 24                | <u>9,7</u>             | <b>BASIC EARNINGS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT</b> |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to Consolidated Financial Statements on Exhibit E which are integral part of the Consolidated Financial Statements taken as a whole

Jakarta, 27 Maret 2024/ 27 March 2024

  
Ir. Mesha Rizal Sini  
Direktur Utama/ President Director

  
Nurhadi Yudiyantho, S.E., Ak.  
Direktur/ Director

These Consolidated Financial Statements are originally Issued  
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Exhibit C

Exhibit C

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**  
**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN**  
**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023**  
**(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**(Expressed in Rupiah, unless otherwise stated)**

|  | Ekuitas yang dapat diatribusikan kepada pemilik entitas induk/<br>Equity attributable to owners of the parent |   |  |  |  |   |                                  |                   |  |   | Jumlah ekuitas/<br>Total equity  |
|--|---|---|--|--|--|---|----------------------------------|-------------------|--|---|--|
|  | Penghasilan komprehensif lain/<br>Other comprehensive income  |   |  |  |  |   |                                  |                   |  |   |  |
|  | Moda ditempatkan<br>dan disetor penuh/<br>Issued and fully<br>paid capital                                    | Tambahan modal<br>disetor/<br>Additional<br>paid-in capital | Surplus revaluasi aset<br>tetap/ Revaluation<br>surplus of property<br>and equipment | Pengukuran kembali<br>program imbalan pasti/<br>Remeasurement of<br>defined benefit plan | Laba yang belum<br>direalisasi atas<br>kenaikan nilai pasar<br>aset keuangan lancar<br>lainnya/ Unrealised<br>gain on incremental<br>current financial asset | Komponen Ekuitas<br>Lainnya/<br>Other equity<br>component | Saldo laba/<br>Retained earnings | Jumlah/<br>Total  | Kepentingan<br>non-pengendali/<br>Non-controlling<br>interests | Paid-in capital from<br>non-controlling interests |  |
| Saldo per 1 Januari 2022                                       | 172.068.323.520   | 449.168.394.522   | 690.499.269.307  | ( 7.377.842.361)   | 4.314.486.981  | -   | 242.067.057.628                  | 1.550.739.689.597 | 245.476.312.053  | 1.796.216.001.650                                 | Balance as of 1 January 2022   |
| Setoran modal dari pihak<br>non-pengendali                     | -   | -   | -  | -  | -  | -   | -                                | -                 | 5.081.837.290  | 5.081.837.290                                     | Paid-in capital from<br>non-controlling interests                            |
| Akuisisi kepentingan<br>non-pengendali                         | -   | ( 11.785.241.779)   | -  | -  | -  | -   | -                                | ( 11.785.241.779) | 35.876.337.871   | 24.091.096.092                                    | Acquired of non-controlling<br>interests                                     |
| Dividen kas (Catatan 24)                                       | -   | -   | -  | -  | -  | -   | ( 22.000.000.000)                | ( 22.000.000.000) | -  | ( 22.000.000.000)                                 | Cash dividends (Note 24)   |
| Dividen kas pada entitas anak                                  | -   | -   | -  | -  | -  | -   | -                                | -                 | ( 118.280.006.679)   | ( 118.280.006.679)                                | Cash dividends by subsidiaries   |
| Penghasilan komprehensif lain                                  | -   | -   | -  | 5.483.995.427  | ( 9.515.343.802)   | -   | ( 4.031.378.375)                 | ( 4.031.378.375)  | ( 1.776.961.235)   | ( 5.808.339.610)                                  | Other comprehensive income   |
| Laba tahun berjalan  | -   | -   | -  | -  | -  | -   | 83.227.727.173                   | 83.227.727.173    | 45.704.128.489   | 128.931.855.662                                   | Profit for the year  |
| Saldo per 31 Desember 2022                                     | 172.068.323.520   | 437.383.152.743   | 690.499.269.307  | ( 1.893.856.934)   | ( 5.200.876.821)   | -   | 303.294.784.801                  | 1.596.150.796.616 | 212.081.647.789  | 1.808.232.444.405                                 | Balance as of 31 December 2022   |
| Setoran modal dari pihak<br>non-pengendali                     | -   | -   | -  | -  | -  | -   | -                                | -                 | 85.000.000   | 85.000.000  | Paid-in capital from<br>non-controlling interests                            |
| Selsih transaksi restrukturisasi<br>ekuitas entitas pengendali | -   | -   | -  | -  | ( 2.383.756.076)   | -   | -                                | ( 2.383.756.076)  | ( 421.167.498)   | ( 2.804.923.574)                                  | Difference in equity restructuring<br>transactions of the controlling entity |
| Dividen kas (Catatan 24)                                       | -   | -   | -  | -  | -  | -   | ( 12.905.124.264)                | ( 12.905.124.264) | -  | ( 12.905.124.264)                                 | Cash dividends (Note 24)   |
| Dividen kas pada entitas anak                                  | -   | -   | -  | -  | -  | -   | -                                | -                 | 9.882.323.318)   | ( 9.882.323.318)                                  | Cash dividends by subsidiaries   |
| Penghasilan komprehensif lain                                  | -   | -   | -  | 4.368.983.664  | ( 2.878.886.693)   | -   | -                                | 1.490.096.971     | ( 408.690.616)   | 1.081.406.355                                     | Other comprehensive income   |
| Laba tahun berjalan  | -   | -   | -  | -  | -  | -   | 7.461.134.368                    | 7.461.134.368     | 8.768.294.480  | 16.229.428.848                                    | Profit for the year  |
| Saldo per 31 Desember 2023                                     | 172.068.323.520   | 437.383.152.743   | 690.499.269.307  | 2.475.126.730  | ( 8.079.763.514)   | ( 2.383.756.076)  | 297.850.794.905                  | 1.589.813.147.615 | 210.222.760.837  | 1.800.035.908.452                                 | Balance as of 31 December 2023   |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada  
Exhibit E terlampir yang merupakan bagian yang tidak terpisahkan  
dari Laporan Keuangan Konsolidasian secara keseluruhan

See accompanying Notes to Consolidated  
Financial Statements on Exhibit E which are integral part of  
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**Ekshibit D**

**Exhibit D**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

|  | <u>2023</u>               | <u>2022</u>               |   |
|--|---------------------------|---------------------------|---|
| <b>ARUS KAS DARI AKTIVITAS OPERASI</b>             |                           |                           | <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                   |
| Penerimaan dari pelanggan                          | 1.284.421.935.179         | 1.777.236.400.921         | Receipts from customers                                       |
| Pembayaran kepada pemasok dan beban usaha          | ( 777.550.032.840)        | ( 1.152.049.889.006)      | Payment to suppliers and operating expenses                   |
| Pembayaran kepada pegawai                          | ( 377.149.298.776)        | ( 353.477.512.450)        | Payment to employees  |
| Penerimaan dari penghasilan keuangan               | 8.424.381.208             | 8.362.881.293             | Receipt of finance income                                     |
| Pembayaran beban keuangan                          | ( 57.763.637.343)         | ( 47.119.576.208)         | Payment of finance costs                                      |
| Pembayaran pajak penghasilan                       | ( 28.055.416.243)         | ( 102.315.834.680)        | Payment of income tax   |
| Penerimaan (pembayaran) dari operasi lain - Neto   | ( 889.202.701)            | 447.889.572               | Other operating income (expenses) - Net                       |
| <b>Arus kas bersih dari aktivitas operasi</b>      | <u>51.438.728.484</u>     | <u>131.084.359.442</u>    | <b>Net cash flows from operating activities</b>               |
| <b>ARUS KAS UNTUK AKTIVITAS INVESTASI</b>          |                           |                           | <b>CASH FLOWS FOR INVESTING ACTIVITIES</b>                    |
| Perolehan aset tetap                               | ( 209.353.390.575)        | ( 301.730.050.964)        | Acquisition of property and equipment                         |
| Hasil penjualan aset tetap                         | 1.637.850.000             | 24.787.500                | Proceeds from sale of property and equipment                  |
| Peningkatan investasi saham                        | ( 4.506.000.000)          | ( 136.328.592.967)        | Placement of investments                                      |
| <b>Arus kas bersih untuk aktivitas investasi</b>   | <u>( 212.221.540.575)</u> | <u>( 438.033.856.431)</u> | <b>Net cash flows for investing activities</b>                |
| <b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>           |                           |                           | <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                   |
| Penerimaan pinjaman bank                           | 1.152.656.202.389         | 297.955.298.245           | Drawdown of bank loans  |
| Pembayaran pinjaman bank                           | ( 976.305.604.183)        | ( 56.290.969.450)         | Payment of bank loans   |
| Pembayaran dividen kas                             | ( 22.787.447.582)         | ( 140.280.006.679)        | Cash dividends paid   |
| Setoran modal dari pihak nonpengendali             | -                         | 5.081.837.290             | Issuance shares to non-controlling interests                  |
| <b>Arus kas bersih dari aktivitas pendanaan</b>    | <u>153.563.150.624</u>    | <u>106.466.159.406</u>    | <b>Net cash flows from financing activities</b>               |
| <b>PENURUNAN NETO DALAM<br/>KAS DAN SETARA KAS</b> | <u>( 7.219.661.467)</u>   | <u>( 200.483.337.583)</u> | <b>NET DECREASE IN<br/>CASH AND CASH EQUIVALENTS</b>          |
| <b>KAS DAN SETARA KAS<br/>PADA AWAL TAHUN</b>      | <u>629.277.670.892</u>    | <u>829.761.008.475</u>    | <b>CASH AND CASH EQUIVALENTS<br/>AT THE BEGINNING OF YEAR</b> |
| <b>KAS DAN SETARA KAS<br/>PADA AKHIR TAHUN</b>     | <u>622.058.009.425</u>    | <u>629.277.670.892</u>    | <b>CASH AND CASH EQUIVALENTS<br/>AT THE END OF YEAR</b>       |

Lihat Catatan atas Laporan Keuangan Konsolidasian pada Ekshibit E terlampir yang merupakan bagian yang tidak terpisahkan dari Laporan Keuangan Konsolidasian secara keseluruhan

*See accompanying Notes to Consolidated  
Financial Statements on Exhibit E which are integral part of  
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**Ekshibit E**

**Exhibit E**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

**1. U M U M**

**1. GENERAL**

**a. Pendirian Perusahaan**

**a. Company Establishment**

PT Bundamedik Tbk (“Perusahaan”) didirikan pada tanggal 13 April 1978 berdasarkan Akta No. 21 dari notaris Adlan Yulizar, S.H.. Akta pendirian tersebut telah mendapatkan pengesahan dari Menteri Kehakiman Republik Indonesia dengan Surat Keputusan No. Y.A.5/160/18 tanggal 28 September 1978.

*PT Bundamedik Tbk (the “Company”) was established on 13 April 1978 based on Notarial Deed No. 21 of Adlan Yulizar, S.H.. The establishment deed had been approved by the Minister of Justice of the Republic of Indonesia in its Decision Letter No. Y.A.5/160/18 dated 28 September 1978.*

Anggaran Dasar Perusahaan mengalami perubahan terakhir dengan Akta No. 71 tanggal 7 Desember 2023 dari Jose Dima Satria, S.H. M.Kn., notaris di Jakarta, mengenai perubahan susunan Dewan Komisaris dan Dewan Direksi. Perubahan Akta tersebut telah diterima dan dicatat di dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Penerimaan Pemberitahuan No. AHU-AH.01.09-0196559 tanggal 15 Desember 2023.

*The Articles of Association has been amended recently by the notarial deed No. 71 dated 7 December 2023 of Jose Dima Satria, S.H., M.Kn., notary in Jakarta, regarding the changed of Board of Commissioners and Board of Directors. This amendment had been accepted and recorded in Legal Body Administration System Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-AH.01.09-0196559 dated 15 December 2023.*

Sesuai dengan Pasal 3 Anggaran Dasar Perusahaan, kegiatan utama Perusahaan adalah dalam bidang pengelolaan rumah sakit. Perusahaan memulai kegiatan operasi komersialnya pada tahun 1978.

*According to the Article 3 of the Company’s Articles of Association, the Company’s main business activities are engaged in hospital management. The Company started its commercial operations in 1978.*

Perusahaan berdomisili di Jalan Teuku Cik Ditiro No. 28, Menteng, Jakarta.

*The Company is domiciled at Jalan Teuku Cik Ditiro No. 28, Menteng, Jakarta.*

Entitas induk Perusahaan dan entitas induk terakhir dalam Grup adalah PT Bunda Investama Indonesia.

*The Company’s parent and ultimate parent of the Group is PT Bunda Investama Indonesia.*

**b. Dewan Komisaris, Direksi dan Karyawan**

**b. Board of Commissioner, Director and Employees**

Pada tanggal 31 Desember 2023 dan 2022, susunan terakhir Dewan Komisaris dan Direksi Perusahaan adalah sebagai berikut:

*As of 31 December 2023 and 2022, the latest composition of the Board of Commissioners and Directors of the Company are as follows:*

|                               | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |                                     |
|-------------------------------|---|---|-------------------------------------|
| <b><u>Dewan Komisaris</u></b> |   |   | <b><u>Board of Commissioner</u></b> |
| Komisaris Utama :             | dr. Ivan Rizal Sini                           | dr. Ivan Rizal Sini                           | President Commissioner              |
| Wakil Komisaris Utama :       | Wishnutama Kusubandio                         | Wishnutama Kusubandio                         | Vice President Commissioner         |
| Komisaris :                   | Rito Alam Rizal Sini                          | Rito Alam Rizal Sini                          | Commissioner                        |
| Komisaris :                   | Sunata Tjiterosampurno                        | Sunata Tjiterosampurno                        | Commissioner                        |
| Komisaris Independen :        | Chairul Radjab Nasution                       | Chairul Radjab Nasution                       | Independent Commissioner            |
| Komisaris Independen :        | Wishnutama Kusubandio                         | -   | Independent Commissioner            |
| <b><u>Dewan Direksi</u></b>   |   |   | <b><u>Board of Director</u></b>     |
| Direktur Utama :              | Ir. Mesha Rizal Sini                          | Ir. Mesha Rizal Sini                          | President Director                  |
| Direktur :                    | Nurhadi Yudiyanto                             | Nurhadi Yudiyanto                             | Director                            |
| Direktur :                    | Tedy Homogin                                  | Tedy Homogin                                  | Director                            |
| Direktur :                    | Emilia Rouli                                  | Emilia Rouli                                  | Director                            |
| Direktur :                    | Cuncun M. Wijaya<br>Wibowo                    | Cuncun M. Wijaya<br>Wibowo                    | Director                            |
| Direktur :                    | -   | Ivonne Rampun                                 | Director                            |



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**Ekshibit E/2**

**Exhibit E/2**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

**1. U M U M (Lanjutan)**

**1. GENERAL (Continued)**

**b. Dewan Komisaris, Direksi dan Karyawan (Lanjutan)**

**b. Board of Commissioner, Director and Employees (Continued)**

Perusahaan telah membentuk Komite Audit sesuai dengan Peraturan OJK No. 55/POJK.04/2015 tanggal 29 Desember 2015 dan Peraturan Pencatatan Bursa Efek berdasarkan Surat Keputusan Dewan Komisaris Perusahaan Tentang Pengangkatan Komite Audit No. 016-I/SK/DIRKOM/IV/2021 tanggal 5 April 2021 adalah sebagai berikut:

*The Company has formed the Audit Committee to comply with OJK Rule No. 55/POJK.04/2015 dated 29 December 2015 and Listing Rule of Stock Exchange based on Decree of the Board of Commissioners No. 016-I/SK/DIRKOM/IV/2021 dated 5 April 2021 are as follows:*

**31 Desember 2023 dan 2022/  
31 December 2023 and 2022**

| <b>Komite Audit</b> |   |                             | <b>Audit Committee</b> |
|---------------------|---|-----------------------------|------------------------|
| Ketua               | : | Chairul Radjab Nasution     | Chairman               |
| Anggota             | : | Marsaulina Olivia Panjaitan | Member                 |
| Anggota             | : | Tiwi Setyawati              | Member                 |

Berdasarkan Surat Keputusan Dewan Komisaris No. 009-K/KOMUT/I/2022 tanggal 26 Januari 2022, Perusahaan mengangkat Tubagus Adi Satria Prakarsa sebagai Kepala Unit Internal Audit dan Manajemen Risiko Perusahaan.

*Based on Decree of the Board of Commissioner No. 009-K/KOMUT/I/2022 dated 26 January 2022, the Company has appointed Tubagus Adi Satria Prakarsa as the Head of Internal Audit and Risk Management.*

Berdasarkan Surat Keputusan Dewan Komisaris No. 001-KEP/KOMUT/XI/2021 tanggal 1 Desember 2021, Perusahaan mengangkat Tiwi Setyawati sebagai Anggota Komite Audit Perusahaan.

*Based on Decree of the Board of Commissioner No. 001-KEP/KOMUT/XI/2021 dated 1 December 2021, the Company has appointed Tiwi Setyawati as the Audit Committee Member.*

Berdasarkan Surat Keputusan Direksi No. 010-I/SK/DIR/III/2021 tanggal 12 Maret 2021, Perusahaan mengangkat Josephine PM Tobing sebagai Sekretaris Perusahaan.

*Based on Decree of the Board of Director No. 010-I/SK/DIR/III/2021 dated 12 March 2021, the Company has appointed Josephine PM Tobing as the Corporate Secretary.*

Pada tanggal 31 Desember 2023 dan 2022, Perusahaan dan entitas anaknya masing-masing memiliki 1.434 dan 1.285 pegawai tetap.

*As of 31 December 2023 and 2022, the Company and its subsidiaries employed 1,434 and 1,285 permanent employees, respectively.*

**c. Penawaran Umum Saham Perusahaan**

**c. Public Offering of the Company's Shares**

Pada tanggal 28 Juni 2021, Perusahaan memperoleh Surat Pemberitahuan Efektif dari Otoritas Jasa Keuangan (OJK) dengan Surat No. S-94/D.04/2021 dalam rangka penawaran umum sebanyak 620.000.000 saham dengan nilai nominal Rp 20 per saham melalui Bursa Efek Indonesia dengan harga penawaran sebesar Rp 340 per saham. Pada tanggal 6 Juli 2021, seluruh saham telah dicatatkan di Bursa Efek Indonesia.

*On 28 June 2021, the Company obtained statement effective from the Financial Service Authority (OJK) in his Decision Letter No. S-94/D.04/2021 to offer 620,000,000 of its shares to public with par value of Rp 20 per share through Indonesia Stock Exchange (IDX), at an initial offering price of Rp 340 per share. On 6 July 2021, those shares were listed in the Indonesian Stock Exchange.*

**d. Entitas-Entitas Anak yang Dikonsolidasi**

**d. The Company's Consolidated Subsidiaries**

Selanjutnya Perusahaan dan Entitas Anaknya disebut sebagai "Grup".

*The Company and Its Subsidiaries will be referred as the "Group".*

These Consolidated Financial Statements are originally Issued  
in Indonesian language

Ekshibit E/3

Exhibit E/3

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**  
**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN**  
**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023**  
**(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2023**  
**(Expressed in Rupiah, unless otherwise stated)**

1. U M U M (Lanjutan)

1. GENERAL (Continued)

d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

d. The Company's Consolidated Subsidiaries  
(Continued)

Pada tanggal 31 Desember 2023 dan 2022,  
Perusahaan memiliki kepemilikan langsung dan  
tidak langsung pada entitas-entitas anak berikut ini:

As of 31 December 2023 and 2022, the Company has  
direct and indirect ownership in the following  
subsidiaries:

| Entitas anak/<br>Subsidiaries                                       | Domisili/<br>Domicile | Tahun<br>beroperasi<br>komersial/<br>Year of<br>commercial<br>operations | Jenis usaha/<br>Nature of business  | Persentase kepemilikan %/<br>Percentage of ownership % |        | Jumlah aset sebelum eliminasi/<br>Total asset before elimination |                 |
|---|-----------------------|--|---|--|--------|--|-----------------|
|   |                       |  |   | 2023   | 2022   | 2023   | 2022            |
| <u>Kepemilikan langsung/<br/>Direct ownership</u>                   |                       |  |   |  |        |  |                 |
| PT Morula Indonesia dan<br>Entitas anaknya/ and<br>Its Subsidiaries | Jakarta               | 2015   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services | 63,00%   | 63,00% | 660.151.150.173  | 592.219.428.494 |
| PT Bunda Minang Citra   | Padang                | 1995   | Rumah sakit swasta/<br>Hospital   | 40,00%   | 40,00% | 177.801.327.005  | 180.410.456.841 |
| PT Citra Ananda   | Jakarta               | 2005   | Rumah sakit swasta /<br>Hospital  | 40,00%   | 40,00% | 65.289.519.117   | 63.906.494.793  |
| PT Bunda Medika Wisesa  | Jakarta               | 2017   | Hotel/ Hotel  | 90,00%   | 90,00% | 21.555.926.037   | 24.822.089.370  |
| PT Bunda Global Pharma  | Jakarta               | 2017   | Distributor obat dan alat<br>kehatan/ Medicine and<br>medical supplies distributor  | 65,00%   | 65,00% | 55.469.975.055   | 47.828.877.230  |
| PT Emergency Response<br>Indonesia                                  | Jakarta               | 2007   | Penyediaan Jasa Ambulans/<br>Ambulance Services   | 60,00%   | 60,00% | 8.332.984.206  | 10.648.927.859  |
| PT Visiscan Indonesia   | Jakarta               | 2012   | Layanan Klinik USG/<br>USG Clinic Services  | 90,00%   | 90,00% | 4.510.136.962  | 4.576.513.148   |
| PT Sasana Mitra Bunda   | Jakarta               | 2012   | Klinik fisioterapi/<br>Physiotherapy Clinic   | 65,00%   | 65,00% | 3.326.046.843  | 2.298.673.507   |
| PT BHMS Diklat Indonesia  | Jakarta               | 2017   | Pendidikan Kesehatan Swasta/<br>Healthcare Training   | 90,00%   | 90,00% | 1.348.640.227  | 821.633.791     |
| PT Prima Dental Medika  | Jakarta               | 2010   | Klinik gigi/ Dental clinic  | 86,67%   | 86,67% | 2.114.985.664  | 1.641.580.617   |
| PT Bunda Medika Dewata  | Bali                  | 2021   | Rumah sakit swasta /<br>Hospital  | 99,00%   | 99,00% | 52.204.729.044   | 43.668.229.797  |
| PT Pintu Ilmu   | Palembang             | 2002   | Rumah sakit swasta /<br>Hospital  | 99,00%   | 99,00% | 68.444.145.776   | 61.405.529.939  |
| PT Bunda Medika Bekasi  | Bekasi                | Belum<br>beroperasi/<br>Dormant  | Rumah sakit swasta / Hospital   | 99,00%   | 99,00% | 2.514.700.148  | 2.508.500.000   |
| PT Bunda Graha Properti**)  | Jakarta               | Belum<br>beroperasi/<br>Dormant  | Properti / Property   | 99,00%   | 99,00% | 263.336.793.540  | 265.782.374.408 |
| PT Jolin Sapta Medika**)  | Bekasi                | 2007   | Rumah sakit swasta /<br>Hospital  | 99,00%   | 99,00% | 42.151.586.613   | 69.903.868.944  |
| PT Diagnos Laboratorium<br>Utama Tbk*)                              | Jakarta               | 2008   | Laboratorium kesehatan/<br>Health laboratories  | 41,20%   | 41,20% | 271.475.135.985  | 239.935.894.308 |
| PT Bunda Medika Klinik  | Jakarta               | 2023   | Klinik/ Clinic  | 99,00%   | -      | 10.852.341.532   | 5.000.000.000   |
| <u>Kepemilikan tidak langsung/<br/>Indirect ownership</u>           |                       |  |   |  |        |  |                 |
| PT Morula IVF Surabaya  | Surabaya              | 2012   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services | 61,75%   | 61,75% | 53.426.173.635   | 42.741.836.779  |
| PT Morula IVF Makassar  | Makassar              | 2016   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services | 37,80%   | 37,80% | 26.491.415.675   | 24.747.788.933  |





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Ekshibit E/4

Exhibit E/4

PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)

PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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(Expressed in Rupiah, unless otherwise stated)

1. U M U M (Lanjutan)

1. GENERAL (Continued)

d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

d. The Company's Consolidated Subsidiaries  
(Continued)

| Entitas anak/<br>Subsidiaries                             | Domisili/<br>Domicile | Tahun<br>beroperasi<br>komersial/<br>Year of<br>commercial<br>operations | Jenis usaha/<br>Nature of business  | Persentase kepemilikan %/<br>Percentage of ownership % |        | Jumlah aset sebelum eliminasi/<br>Total asset before elimination |                |
|---|-----------------------|--|---|--|--------|--|----------------|
|   |                       |  |   | 2023   | 2022   | 2023   | 2022           |
| <u>Kepemilikan tidak langsung/<br/>Indirect ownership</u> |                       |  |   |  |        |  |                |
| PT Morula IVF Margonda                                    | Depok                 | 2016   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 37,80%   | 37,80% | 13.868.825.004   | 20.110.051.990 |
| PT Morula IVF Bandung                                     | Bandung               | 2016   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 32,13%   | 32,13% | 9.318.747.295  | 13.021.680.549 |
| PT Morula IVF Pontianak                                   | Pontianak             | 2017   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 37,80%   | 37,80% | 7.774.772.055  | 8.512.011.236  |
| PT Morula IVF Yogyakarta                                  | Yogyakarta            | 2018   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 44,10%   | 44,10% | 25.389.183.454   | 26.003.078.488 |
| PT Morula IVF Padang                                      | Padang                | 2021   | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 62,37%   | 62,37% | 5.107.696.902  | 11.674.167.806 |
| PT Emphi Pharma Sejahtera                                 | Jakarta               | 2021   | Perdagangan besar obat farmasi,<br>obat tradisional, kosmetik untuk<br>manusia dan alat laboratorium,<br>General trading of medicine for<br>pharmaceutical, traditional, cosmetics<br>for human and laboratory equipment,<br>pharmacy and medical | 61,74%   | 61,74% | 1.112.896.324  | 2.766.906.808  |
| PT Morula IVF Pekanbaru                                   | Pekanbaru             | Belum<br>beroperasi/<br>Dormant  | Konsultan Manajemen Layanan<br>Teknologi Reproduksi Berbantu/<br>Management consultant assisted<br>Reproductive Technology Services   | 25,20%   | 25,20% | 4.000.000.000  | 4.000.000.000  |
| PT Medika Sejahtera Bersama                               | Surabaya              | 2005<br>Belum<br>beroperasi/<br>Dormant                                  | Rumah sakit swasta/<br>Hospital   | 62,99%   | 62,99% | 83.275.077.190   | 38.752.779.500 |
| PT Morula Bunda Dewata                                    | B a l i               | Belum<br>beroperasi/<br>Dormant  | Rumah sakit swasta/<br>Hospital   | 56,70%   | 56,70% | 97.038.596.166   | 43.655.514.155 |

\*) Dikonsolidasi efektif pada tahun 2022 setelah pembelian 25.000.000 lembar saham DGNS dari persentase kepemilikan 39,2% pada 31 Desember 2021 menjadi 41,2% sejak 23 Juni 2022.

\*) Consolidated in 2022 after purchased the shares of stocks totalling 25,000,000 shares with ownership percentage from 39.2% in 31 December 2021 became 41.2% in 23 June 2022.

\*\*) Diakuisisi sejak 16 Maret 2022 dan 25 Maret 2022 atas 123.750 lembar saham PT BGPP dan 312.742 lembar saham PT JSM dari pihak ketiga.

\*\*) Acquired since 16 March 2022 and 25 March 2022 of 123,750 shares of PT BGPP and 312,742 shares of PT JSM from third parties.

Kegiatan utama Entitas Anak adalah dalam bidang pelayanan kesehatan yaitu dengan memberikan jasa pelayanan kesehatan dengan cara memiliki dan mengelola rumah sakit di Jakarta, Bekasi, Depok, Tangerang, Padang, Bali, Surabaya, Makassar, Bandung, Pontianak, Yogyakarta, Pekanbaru dan Palembang. Seluruh Entitas Anak tersebut memiliki izin penyelenggaraan rumah sakit yang diperoleh dari instansi berwenang terkait dan masih berlaku pada tanggal 31 Desember 2023. Salah satu entitas anak melakukan kegiatan usaha dalam bidang perhotelan yang terletak di Jakarta.

The Subsidiaries' main business activities in healthcare services is to provide medical services through owning and operating hospitals which are located in Jakarta, Bekasi, Depok, Tangerang, Padang, Bali, Surabaya, Makassar, Bandung, Pontianak, Yogyakarta, Pekanbaru and Palembang. All of these Subsidiaries have hospital operating licenses obtained from the relevant authorities and are still valid on 31 December 2023. One of a subsidiary its scope of activities is engaged in operations of a hotel located in Jakarta.

*These Consolidated Financial Statements are originally Issued in Indonesian language*

**Ekshibit E/5****Exhibit E/5****PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
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(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)****PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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(Expressed in Rupiah, unless otherwise stated)****1. U M U M (Lanjutan)****1. GENERAL (Continued)****d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)****d. The Company's Consolidated Subsidiaries  
(Continued)**

PT Bunda Minang Citra (40,00%), PT Citra Ananda (40,00%) dan PT Diagnos Laboratorium Utama Tbk (41,20%) dikonsolidasi ke dalam laporan keuangan Perusahaan, meskipun kepemilikan saham di bawah 50% atas kepemilikan Perusahaan, hal tersebut dikarenakan Perusahaan sebagai pihak pengendali penuh atas entitas tersebut.

*PT Bunda Minang Citra (40.00%), PT Citra Ananda (40.00%) and PT Diagnos Laboratorium Utama Tbk (41.20%), is consolidated into financial statements eventhough the Company's ownership is under 50%, its because the Company has full controller of above entities.*

**PT BMHS Diklat Indonesia ("BDI")****PT BMHS Diklat Indonesia ("BDI")**

Anggaran Dasar BDI telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 3 tanggal 02 Juni 2023 dari Isadora, S.H., MKn. Notaris di Jakarta terkait dengan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa. Perubahan akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0107103.AH.01.11.Tahun 2023 tanggal 12 Juni 2023.

*BDI's Articles of Association have been amended several times, most recently by Deed No. 3 dated 02 June 2023 of Isadora, S.H., MKn. Notary in Jakarta related to the Decision Statement of the Extraordinary General Meeting of Shareholders Amendments to the Deed have been received and recorded in the database of the Legal Entity Administration System, Ministry of Law and Human Rights of the Republic of Indonesia through Decision letter No AHU-0107103.AH.01.11 dated 12 June 2023.*

**PT Bunda Medika Wisesa ("BMW")****PT Bunda Medika Wisesa ("BMW")**

Anggaran Dasar BMW telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 12 tanggal 13 Juni 2023, dari Isadora, S.H., MKn. Notaris di Jakarta terkait dengan Pernyataan Keputusan Pemegang Saham di Luar Rapat Umum Pemegang Saham. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0125620.AH.01.11.Tahun 2023 tanggal 06 Juli 2023.

*BMW's Articles of Association have been amended several times, most recently by Deed No. 12 dated 13 June 2023 of Isadora, S.H., MKn. Notary in Jakarta related to the Statement of Shareholders' Resolutions Outside the General Meeting of Shareholders. Amendments to the Deed have been received and recorded in the database of the Legal Entity Administration System, Ministry of Law and Human Rights of the Republic of Indonesia through Decision letter No. AHU-0125620.AH.01.11.Tahun 2023 dated 06 July 2023.*

**PT Visiscan Indonesia ("VSI")****PT Visiscan Indonesia ("VSI")**

Anggaran Dasar VSI telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris Isadora, S.H., M.Kn., No. 19 tanggal 17 Juli 2020, terkait dengan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Blasa. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0053503.AH.01.02.Tahun 2020 tanggal 4 Agustus 2020.

*VSI's Articles of Association has been amended several times, most recently with the Notarial Deed of Isadora S.H., M.Kn., No. 19 dated 17 July 2020, related to the Decision Statement of the Extraordinary General Meeting of Shareholders. Amendments in the database of the Legal Entity Administration System, Ministry of Law and Human Rights of the Republic of Indonesia through Decision letter No. AHU-0053503.AH.01.02.Tahun 2020 dated 4 August 2020.*



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**Ekshibit E/6**

**Exhibit E/6**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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1. **U M U M (Lanjutan)**

1. **GENERAL (Continued)**

d. **Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)**

d. **The Company's Consolidated Subsidiaries  
(Continued)**

**PT Prima Dental Medika ("PDM")**

Anggaran Dasar PDM telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 01 tanggal 2 Maret 2022 dari Isadora, S.H., M.Kn., Notaris di Jakarta terkait dengan Pernyataan Keputusan Pemegang Saham di Luar Rapat Umum Pemegang Saham. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0154994 tanggal 10 Maret 2022.

**PT Prima Dental Medika ("PDM")**

*PDM's Articles of Association have been amended several times, most recently by Deed No. 01 dated 2 March 2022 of Isadora, S.H., M.Kn., Notary in Jakarta related to the Statement of Shareholders' Resolutions Outside the General Meeting of Shareholders. The amendment has been received and recorded in the database of Legal Administration System Minister of Law and Human Right of the Republic of Indonesia through Decision Letter No. AHU-AH.01.03-0154994, dated 10 March 2022.*

**PT Citra Ananda ("CA")**

Anggaran Dasar CA telah beberapa kali mengalami perubahan, yang terakhir adalah akta No. 03 tanggal 18 September 2023 dari Notaris Isadora, S.H., M.Kn., Notaris di Jakarta terkait dengan Pernyataan Keputusan Pemegang Saham di Luar Rapat Umum Pemegang Saham Luar Biasa. Perubahan akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.09-071419 tanggal 9 Oktober 2023.

**PT Citra Ananda ("CA")**

*CA's Articles of Association has been amended several times, most recently based on Notarial No. 03 dated 18 September 2023 of Isadora, S.H., M.Kn., Notary in Jakarta related to the Decision Statement of the Extraordinary General Meeting of Shareholders. The amendment has been received and recorded in the database of Legal Administration Systems Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-AH.01.09-071419 dated 9 October 2023.*

**PT Sasana Mitra Bunda ("SMB")**

Anggaran Dasar SMB telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 17 tanggal 25 November 2020 dari Isadora, S.H. M.Kn., Notaris di Jakarta terkait dengan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0413745 tanggal 30 November 2020.

**PT Sasana Mitra Bunda ("SMB")**

*SMB's Articles of Association have been amended several times, most recently by Deed No. 17 dated 25 November 2020 of Isadora, S.H. M.Kn., Notary in Jakarta related to the Decision Statement of the Extraordinary General Meeting of Shareholders. The amendment has been received and recorded in the database of Legal Administration Systems Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-AH.01.03-0413745 dated 30 November 2020.*

**PT Emergency Response Indonesia ("ERI")**

Anggaran Dasar ERI telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 15 tanggal 23 November 2020 dari Isadora, S.H., M.Kn., Notaris di Jakarta terkait dengan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.03-0413214 tanggal 30 November 2020.

**PT Emergency Response Indonesia ("ERI")**

*ERI's Articles of Association have been amended several times, most recently by Deed No. 15 dated 23 November 2020 of Isadora, SH., M.Kn., Notary in Jakarta related to the Decision Statement of the Extraordinary General Meeting of Shareholders. The amendment has been received and recorded in the database of Legal Administration Systems Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-AH.01.03-0413214 dated 30 November 2020.*

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**Ekshibit E/7****Exhibit E/7****PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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(Expressed in Rupiah, unless otherwise stated)****1. U M U M (Lanjutan)****1. GENERAL (Continued)****d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)****d. The Company's Consolidated Subsidiaries  
(Continued)****PT Bunda Global Pharma ("BGP")**

Anggaran Dasar BGP telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris Isadora, S.H., M.Kn., No. 40 tanggal 31 Mei 2023, terkait dengan perubahan Direksi dan Komisaris Perusahaan. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-0111699.AH.01.11.Tahun 2023 tanggal 15 Juni 2023.

**PT Bunda Global Pharma ("BGP")**

*BGP's Articles of Association has been amended several times, most recently by the Notarial Deed No. 40 dated 31 May 2023 of Isadora, S.H., M.Kn., concerning changes in Directors and Commissioners. The amendment has been received and recorded in the database of Legal Administration Systems Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-0111699.AH.01.11.Tahun 2023 dated 15 June 2023.*

**PT Bunda Medika Dewata ("BMD")**

Anggaran Dasar telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 09 tanggal 18 September 2023 dari Isadora, S.H., M.Kn., Notaris di Jakarta, sehubungan dengan perubahan tujuan dan kegiatan usaha Perusahaan. Akta perubahan tersebut telah diterima dan dicatat dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.09-0171635 tanggal 10 Oktober 2023.

**PT Bunda Medika Dewata ("BMD")**

*The Articles of Association have been amended several times, most recently by Deed No. 09 dated 18 September 2023 of Isadora, S.H., M.Kn., Notary in Jakarta, concerning with the changes in business purposes and activities. The Deed of amendment has been accepted and registered in the Legal Administration System of Ministry of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0171635 dated 10 October 2023.*

**PT Pintu Ilmu ("PI")**

Anggaran Dasar telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 04 tanggal 18 September 2023 tentang Pernyataan Keputusan Pemegang Saham di Luar Rapat Umum Pemegang Saham Perubahan, akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.09-0171628 tanggal 10 Oktober 2023.

**PT Pintu Ilmu ("PI")**

*The Articles of Association have been amended several times, most recently by Deed No.04 dated 18 September 2023 regarding the Statement of Shareholders' Decisions outside the General Meeting of Shareholders Amendments, the deed has been received and recorded in the database of the Legal Entity Administration System, Ministry of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-AH.01.09-0171628 dated 10 October 2023.*

**PT Bunda Medika Bekasi ("BMB")**

Anggaran Dasar telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 07 tanggal 18 September 2023 tentang Pernyataan Keputusan Pemegang Saham di Luar Rapat Umum Pemegang Saham Perubahan, akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.09-0171632 tanggal 10 Oktober 2023.

**PT Bunda Medika Bekasi ("BMB")**

*The Articles of Association have been amended several times, most recently by Deed No.07 dated 18 September 2023 regarding the Statement of Shareholders' Decisions outside the General Meeting of Shareholders Amendments, the deed has been received and recorded in the database of the Legal Entity Administration System, Ministry of Law and Human Rights of the Republic of Indonesia through Decree No. AHU-AH.01.09-0171632 dated 10 October 2023.*



*These Consolidated Financial Statements are originally Issued  
in Indonesian language*

**Ekshibit E/8**

**Exhibit E/8**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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(Expressed in Rupiah, unless otherwise stated)**

1. **U M U M (Lanjutan)**

1. **GENERAL (Continued)**

d. **Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)**

d. **The Company's Consolidated Subsidiaries  
(Continued)**

**PT Bunda Minang Citra ("BMC")**

Anggaran Dasar BMC telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 06 tanggal 18 September 2023 dari Isadora, S.H. M.Kn., Notaris di Jakarta terkait dengan perubahan direksi dan komisaris. Perubahan Akta tersebut telah diterima dan dicatat di dalam *database* Sistem Administrasi Badan Hukum, Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia melalui Surat Keputusan No. AHU-AH.01.09-0171631 tanggal 9 Oktober 2023.

**PT Bunda Minang Citra ("BMC")**

*BMC's Articles of Association have been amended several times, most recently by Deed No. 06 dated 18 September 2023 of Isadora, SH. M.Kn., Notary in Jakarta related to the changes of Board of Directors and Board of Commissionairs. The amendment has been received and recorded in the database of Legal Administration Systems Minister of Law and Human Rights of the Republic of Indonesia through Decision Letter No. AHU-AH.01.09-0171631 dated 9 October 2023.*

**PT Bunda Graha Properti ("BGPP")**

Anggaran Dasar BGPP telah beberapa kali mengalami perubahan, yang terakhir adalah akta No. 07 tanggal 16 Maret 2022 dari Notaris Isadora, SH., M.Kn. Notaris di Jakarta terkait dengan Pernyataan Keputusan Rapat Umum Pemegang Saham Luar Biasa. Akta perubahan tersebut telah diterima dan dicatat dalam Sistem Administrasi Badan Hukum Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-0058318.AH.01.11.Tahun 2022 tanggal 24 Maret 2022.

**PT Bunda Graha Properti ("BGPP")**

*BGPP's Articles of Association has been amended several times, most recently based on Notarial No. 07 dated 16 March 2022 of Isadora, SH., M.Kn. Notary in Jakarta related to the Decision Statement of the Extraordinary General Meeting of Shareholders. The Deed of amendment has been accepted and registered in the Legal Administration System of Ministry of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-0058318.AH.01.11.Tahun 2022 dated 24 March 2022.*

**PT Jolin Sapta Medika ("JSM")**

Anggaran Dasar JSM telah beberapa kali mengalami perubahan, yang terakhir adalah akta No. 05 tanggal 18 September 2023 dari Notaris Isadora, SH., M.Kn. Notaris di Jakarta terkait dengan perubahan direksi dan komisaris. Akta perubahan tersebut telah diterima dan dicatat dalam Sistem Administrasi Badan Hukum Kementrian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.09-0171629 tanggal 9 Oktober 2023.

**PT Jolin Sapta Medika ("JSM")**

*JSM's Articles of Association has been amended several times, most recently based on Notarial No. 05 dated 18 September 2023 of Isadora, SH., M.Kn. Notary in Jakarta related to the changes of Board of Directors and Board of Commissionairs. The Deed of amendment has been accepted and registered in the Legal Administration System of Ministry of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0171629 dated 9 October 2023.*

Berdasarkan akta jual beli saham No. 55 tanggal 25 Maret 2022 dari Arry Supratno, S.H., Perusahaan telah membeli saham JSM sejumlah 312.742 saham dari pemegang saham individu sebelumnya dengan harga Rp 43.905.092.967 dengan demikian pemilikan saham Perusahaan di JSM sebesar 99%. Akta perubahan tersebut telah diterima dan dicatat dalam Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-AH.01.03-0206449 tanggal 28 Maret 2022.

*Based on deed deed of sale and purchase of shares No. 55 dated 25 March 2022 by notary Arry Supratno, S.H., the Company purchased the shares of stocks in JSM totaling 312,742 shares owned by former individual shareholders, third parties at purchase price of Rp 43,905,092,967 with the Company's ownership 99%. The Deed of amendment has been accepted and registered in the Legal Administration System of Ministry of Law and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.03-0206449 dated 28 March 2022.*

These Consolidated Financial Statements are originally Issued  
in Indonesian language

Ekshibit E/9

Exhibit E/9

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

1. U M U M (Lanjutan)

1. GENERAL (Continued)

d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

d. The Company's Consolidated Subsidiaries  
(Continued)

**PT Jolin Sapta Medika ("JSM") (Lanjutan)**

**PT Jolin Sapta Medika ("JSM") (Continued)**

|  |                         |   |
|--|-------------------------|---|
| Nilai wajar yang diakui pada saat diakuisisi             | <u>2 0 2 2</u>          | Fair value recognized on acquisition                |
| Total aset yang dapat diidentifikasi<br>pada nilai wajar | 9.976.878.111           | Total identifiable of assets fair value             |
| Goodwill   | <u>33.489.163.926</u>   | Goodwill  |
| Total nilai perolehan yang dibayar                       | 43.466.042.037          | Total consideration paid                            |
| Saldo kas yang diterima dari akuisisi                    | <u>( 8.515.027.910)</u> | Cash received on acquisition                        |
| Arus kas keluar neto dari akuisisi entitas anak          | <u>34.951.014.127</u>   | Net outflow cash on the acquisition of a subsidiary |

**PT Morula Indonesia ("Morula")**

**PT Morula Indonesia ("Morula")**

Anggaran Dasar Morula telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 25 tanggal 25 Mei 2023, Isadora, S.H., M.Kn. Notaris di Jakarta terkait dengan perubahan susunan dewan direksi, kegiatan usaha, dan modal. Perubahan Akta tersebut telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dengan Surat Keputusan No. AHU-0111660.AH.01.11 tahun 2023 tanggal 15 Juni 2023.

Morula's Articles of Association has been amended several times, most recently by Notarial Deed No. 25 dated 25 May 2023 of Isadora, S.H., M.Kn. Notary in Jakarta related to changes in the composition of the boards of Directors, business activity, and share capital. This amendment had been approved by the Minister of Law and Human Rights of the Republic of Indonesia in its Decision Letter No. AHU-0111660.AH.01.11 Tahun 2023 dated 15 June 2023.

**PT Empi Pharma Sejahtera ("EPS")**

**PT Empi Pharma Sejahtera ("EPS")**

EPS didirikan berdasarkan Akta Notaris No. 7 tanggal 10 September 2020, Isadora, S.H., M.Kn. Akta pendirian telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0161992.AH.01.11. Tahun 2020 tanggal 28 September 2020.

EPS was established based on Notarial Deed No. 7 dated 10 September 2020 of Isadora, S.H., M.Kn. The deed of establishment was approved by the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-0161992.AH.01.11. Tahun 2020 dated 28 September 2020.

**PT Morula IVF Surabaya ("MIS")**

**PT Morula IVF Surabaya ("MIS")**

Anggaran Dasar MIS telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 04 tanggal 2 Juni 2023, dari Isadora, S.H., Mkn, notaris di Jakarta, mengenai perubahan susunan direksi dan komisaris. Akta perubahan tersebut telah diterima dan dicatat dalam database Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.09-0130358 Tahun 2023 tanggal 21 Juni 2023.

The MIS Articles of Association have been amended several times, most recently by Deed No. 04 dated 2 June 2023 of Isadora, S.H., Mkn regarding the statements of shareholders. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0130358 dated 21 June 2023.

**PT Morula IVF Margonda ("MIMG")**

**PT Morula IVF Margonda ("MIMG")**

MIM Articles of Association have been amended several times, most recently by Deed No. 08 dated 2 Juni 2023 of Isadora, S.H., M.Kn., notary in Jakarta, regarding changes in the composition of directors and commissioners. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-0116550.AH.01.11. Tahun 2023 dated 22 June 2023.

The MIM Articles of Association have been amended several times, most recently by Deed No. 08 dated 2 Juni 2023 of Isadora, S.H., M.Kn., notary in Jakarta, regarding changes in the composition of directors and commissioners. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of them Republic of Indonesia No. AHU-0116550.AH.01.11. Tahun 2023 dated 22 June 2023.



These Consolidated Financial Statements are originally Issued  
in Indonesian language

Ekshibit E/10

Exhibit E/10

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

1. U M U M (Lanjutan)

1. GENERAL (Continued)

d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

d. The Company's Consolidated Subsidiaries  
(Continued)

**PT Morula IVF Bandung ("MIB")**

Anggaran Dasar MIB telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 29 tanggal 23 Juni 2022, Isadora, S.H., M.Kn., sehubungan dengan perubahan maksud dan tujuan perusahaan. Akta perubahan tersebut telah diterima dan dicatat dalam *database* Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.09-0031206 tanggal 09 Juli 2022.

**PT Morula IVF Bandung ("MIB")**

MIB's Articles of Association have been amended several times, most recently by Deed No. 29 dated 23 June 2022 of Isadora, S.H., M.Kn., related to the scope and activities of the Company. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.09-0031206 dated 09 July 2022.

**PT Morula IVF Pontianak ("MIPT")**

Anggaran Dasar MIPT telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 03 tanggal 14 April 2023, dari Isadora, S.H., M.Kn., sehubungan dengan perubahan dewan komisaris dan direksi. Akta perubahan tersebut telah diterima dan dicatat dalam *database* Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.09-0112705 tanggal 26 April 2023.

**PT Morula IVF Pontianak ("MIPT")**

MIPT's Articles of Association have been amended several times, most recently by Deed No. 03 dated 14 April 2023 of Isadora, S.H., M.Kn., related to the changes of Board Commissioners and Directors. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU.AH.01.09-0112705 dated 26 April 2023.

**PT Morula IVF Yogyakarta ("MIY")**

Anggaran Dasar MIY telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris No. 6 tanggal 02 Juni 2023, Isadora, S.H., M.Kn., sehubungan dengan perubahan dewan komisaris dan direksi. Akta pendirian telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.09-0128672 tanggal 19 Juni 2023.

**PT Morula IVF Yogyakarta ("MIY")**

MIY's Articles of Association have been amended several times, most recently by Notarial Deed No. 6 dated 02 June 2023 of Isadora, S.H., M.Kn., related to the changes of Board Commissioners and Directors. The deed of establishment was approved by the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0128672 dated 19 June 2023.

**PT Morula IVF Padang ("MIPD")**

Anggaran Dasar MIPD telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris No. 05 tanggal 02 Juni 2023, Isadora, S.H., M.Kn., sehubungan dengan perubahan dewan komisaris dan direksi. Akta pendirian telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.09-0130362 tanggal 21 Juni 2023.

**PT Morula IVF Padang ("MIPD")**

MIPD's Articles of Association have been amended several times, most recently by Notarial Deed No. 05 dated 02 June 2023 of Isadora, S.H., M.Kn, related to the changes of Board Commissioners and Directors. The deed of establishment was approved by the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0130362 dated 21 June 2023.

MIPD menandatangani perjanjian jual beli dengan PT Bunda Minang Citra, pihak berelasi, untuk mengakuisisi *outlet* IVF yang berlokasi di RS Bunda Padang. Nilai wajar aset yang teridentifikasi dan harga perolehan yang dibayarkan adalah sebagai berikut:

MIPD signed sales and purchase agreement with PT Bunda Minang Citra, related party, to acquire business IVF located in Bunda Padang hospital. The fair value of the identifiable assets and the considerations paid are as follows:

|  | <u>2021</u>          |   |
|--|----------------------|---|
| Total aset yang dapat diidentifikasi pada nilai wajar                  | 493.784.873          | Total identifiable of assets fair value   |
| Selisih nilai transaksi restrukturisasi entitas sepengendali (SNTRESS) | <u>4.288.231.000</u> | Difference in value from restructuring transaction with entity under common control |
| Harga perolehan yang dibayarkan  | <u>4.782.015.873</u> | Consideration paid  |

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## Ekshibit E/11

## Exhibit E/11

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
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(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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## 1. U M U M (Lanjutan)

## 1. GENERAL (Continued)

## d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

## d. The Company's Consolidated Subsidiaries (Continued)

**PT Morula IVF Pekanbaru ("MIPB")**

Anggaran Dasar MIPB telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris No. 27 tanggal 23 Juni 2022, Isadora, S.H., M.Kn., sehubungan dengan pernyataan keputusan pemegang saham. Akta pendirian telah mendapat pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.09-0034595 tanggal 19 Juli 2022.

**PT Morula IVF Pekanbaru ("MIPB")**

*MIPB's Articles of Association have been amended several times, most recently by Notarial Deed No. 27 dated 23 June 2022 of Isadora, S.H., M.Kn, regarding the statements of shareholders. The deed of establishment was approved by the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0034595 dated 19 July 2022.*

**PT Morula IVF Makassar ("MIMK")**

Anggaran Dasar MIMK telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 08 tanggal 13 April 2021, Isadora, S.H., M.Kn., sehubungan dengan perubahan dewan komisaris dan direksi. Akta perubahan tersebut telah diterima dan dicatat dalam *database* Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia No. AHU-AH.01.03-0282967 tanggal 3 Mei 2021.

**PT Morula IVF Makassar ("MIMK")**

*MIMK's Articles of Association have been amended several times, most recently by Deed No. 08 dated 13 April 2021 of Isadora, S.H., M.Kn., related to the changes of Board Commissionairs and Directors. The amendment deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Law and Human Rights of the Republic of Indonesia No. AHU-AH.01.03-0282967 dated 3 May 2021.*

**PT Morula Bunda Dewata ("MBD")**

Anggaran Dasar MDB telah mengalami beberapa kali perubahan, terakhir dengan Akta No. 38 tanggal 29 May 2023, Isadora, S.H., M.Kn., sehubungan dengan pernyataan Keputusan pemegang saham di luar rapat umum pemegang saham. Akta perubahan tersebut telah diterima dan dicatat dalam *database* Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.09-0127950 tanggal 15 Juni 2023.

**PT Morula Bunda Dewata ("MBD")**

*MBD's Articles of Association have been amended several times, most recently by Notarial Deed No. 38 dated 29 May 2023 of Isadora, S.H., M.Kn., regarding the statements of shareholders. The deed has been received and registered in the database of Legal Entity Administration System of the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0127950 dated 15 June 2023.*

**PT Medika Sejahtera Bersama ("MSB")**

Anggaran Dasar MSB telah mengalami beberapa kali perubahan, terakhir dengan Akta Notaris No. 27 tanggal 02 Juni 2023, Isadora, S.H., sehubungan dengan perubahan susunan dewan Direksi dan dewan Komisaris. Akta perubahan tersebut telah diterima dan dicatat dalam *database* Sistem Administrasi Badan Hukum Kementerian Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0035204.AH.01.02 tanggal 22 Juni 2023.

**PT Medika Sejahtera Bersama ("MSB")**

*MSB's Articles of Association have been amended several times, most recently by Notarial Deed No. 27 dated 02 June 2023 of Isadora, S.H., M.Kn., regarding changes in the composition of the Bpard of Directors and Commissioners. The amandement has been received and registered in the database of Legal Entity Administration System of the Ministry of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-0035204.AH.01.02 dated 22 June 2023.*

Pada tanggal 31 Desember 2022, PT Morula Indonesia mengakuisisi saham MSB sejumlah 8.778 saham dari pemegang saham individu sebelumnya dengan harga Rp 38.995.557.581. Dengan demikian, pemilikan saham PT Morula Indonesia di MSB sebesar 99,99%.

*On 31 December 2022, PT Morula Indonesia acquired MSB's shares totaling 8,778 shares from the previous individual shareholders at a price of Rp 38,995,557,581. Thus, PT Morula Indonesia's share ownership in MSB is 99.99%.*



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Ekshibit E/12

Exhibit E/12

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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1. U M U M (Lanjutan)

1. GENERAL (Continued)

d. Entitas-Entitas Anak yang Dikonsolidasi (Lanjutan)

d. The Company's Consolidated Subsidiaries  
(Continued)

PT Medika Sejahtera Bersama ("MSB") (Lanjutan)

PT Medika Sejahtera Bersama ("MSB")  
(Continued)

|  | <u>2022</u>           |   |
|--|-----------------------|---|
| Nilai wajar yang diakui pada saat diakuisisi             |                       | Fair value recognized on acquisition                |
| Total aset yang dapat diidentifikasi<br>pada nilai wajar | 30.518.846.500        | Total identifiable of assets fair value             |
| Goodwill   | <u>8.476.711.081</u>  | Goodwill  |
| Total nilai perolehan yang dibayar                       | 38.995.557.581        | Total consideration paid                            |
| Saldo kas yang diterima dari akuisisi                    | ( 376.646.463)        | Cash received on acquisition                        |
| Arus kas keluar neto dari akuisisi entitas anak          | <u>38.618.911.118</u> | Net outflow cash on the acquisition of a subsidiary |

Akuisisi Entitas anak

Acquisition of subsidiary

PT Bunda Medika Klinik ("BMK")

PT Bunda Medika Klinik ("BMK")

BMK didirikan berdasarkan Akta Notaris No. 08 tanggal 18 September 2023, Isadora, S.H., M.Kn. Akta pendirian telah mendapatkan pengesahan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-AH.01.09-0171634 tanggal 10 Oktober 2023.

BMK was established based on Notarial Deed No. 08 dated 18 September 2023, Isadora, S.H., M.Kn. The deed of establishment was approved by the Minister of Laws and Human Rights of the Republic of Indonesia in Decision Letter No. AHU-AH.01.09-0171634 dated 10 October 2023.

e. Kombinasi Bisnis Entitas Sepengendali -  
PT Diagnos Laboratorium Utama Tbk. ("DGNS")

e. Business Combination Under Common Control -  
PT Diagnos Laboratorium Utama Tbk. ("DGNS")

Berdasarkan Perjanjian jual beli saham tanggal 23 Juni 2022 antara Perusahaan dengan PT Bunda Investama Indonesia, pihak berelasi, Perusahaan mengakuisisi kepemilikan saham tambahan pada DGNS sebesar 2% dengan total imbalan kas sebesar Rp 8.875.000.000. Transaksi ini menyebabkan kepemilikan atas DGNS bertambah dari 39,2% menjadi 41,2% dan Perusahaan menjadi pemegang saham mayoritas DGNS. Perusahaan mencatat transaksi tersebut dengan menggunakan metode penyatuan kepemilikan sesuai dengan PSAK 38 (Revisi 2012), "Kombinasi Bisnis Entitas Sepengendali".

Based on sale and purchase agreement of shares dated 23 June 2022 between the Company and PT Bunda Investama Indonesia, a related party, the Company acquired additional 2% of shares ownership of DGNS with total cash consideration to Rp 8,975,000,000. This transaction resulted the ownership in DGNS increased from 39,2% to 41,2%, this, the Company becoming a majority shareholder in DGNS. The Company recorded such transactions using the pooling of interest method in accordance with PSAK 38 (Revised 2012), "Business Combination Entities Under Common Control".

Berdasarkan hasil penilaian independen KJPP Kusnanto & Rekan tanggal 21 Juni 2022, nilai dari kepemilikan sebesar 2% saham DGNS adalah Rp 9.150.000.000.

Based on the result of the independent appraisal by KJPP Kusnanto & Rekan dated 21 June 2022, the value of 2% ownership in DGNS is Rp 9,150,000,000.

Selisih dari transaksi dengan entitas sepengendali adalah sebagai berikut:

Difference arising from transactions with entities under common control are as follows:

|  | <u>2022</u>             |  |
|--|-------------------------|--|
| Net aset DGNS atas transaksi 2% saham                                  | 4.036.009.008           | Carrying amount of 2% net assets of DGNS                                   |
| Imbalan yang secara efektif dialihkan atas<br>perolehan investasi DGNS | <u>( 8.875.000.000)</u> | Consideration paid - cash and cash equivalents                             |
| Selisih transaksi entitas sepengendali                                 | <u>( 4.838.990.992)</u> | Difference arising from transactions<br>with entities under common control |

*These Consolidated Financial Statements are originally Issued in Indonesian language*

## Ekshibit E/13

## Exhibit E/13

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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**1. U M U M (Lanjutan)**

**e. Kombinasi Bisnis Entitas Sepengendali -  
PT Diagnos Laboratorium Utama Tbk. ("DGNS")  
(Lanjutan)**

Akuisisi tersebut di atas memenuhi kategori kombinasi bisnis di antara entitas sepegendali sebagaimana diuraikan dalam PSAK 38 (Revisi 2012) tentang "Kombinasi Bisnis Entitas Sepengendali, sehingga transaksi tersebut diakui menggunakan metode penyatuan kepemilikan. Sehingga sejak tanggal akuisisi Perusahaan, DGNS telah dikonsolidasikan ke dalam laporan Keuangan konsolidasian Grup.

Jumlah selisih yang timbul antara biaya perolehan dan bagian proporsional atas nilai tercatat aset neto di catat sebagai bagian akun Tambahan Modal Disetor.

Atas penerapan PSAK 38 tersebut dimana Perusahaan menjadi pemegang saham pengendali pada DGNS, maka laporan Keuangan konsolidasian grup pada tanggal 31 Desember 2021 dan 2020 telah disajikan kembali untuk mencerminkan dampak proforma bahwa seolah-olah transaksi saham entitas tersebut telah dilakukan sejak tanggal awal periode dimana entitas tersebut berada dalam sepegendalian.

**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL**

Laporan keuangan konsolidasian telah disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia (SAK) yang mencakup Pernyataan ("PSAK") dan Interpretasi ("ISAK") yang dikeluarkan oleh Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia dan Peraturan Nomor VIII.G.7 tentang Pedoman Penyajian serta Pengungkapan Laporan Keuangan yang diterbitkan oleh OJK (dahulu Badan Pengawas Pasar Modal dan Lembaga Keuangan (BAPEPAM-LK)) untuk Perusahaan Publik.

**a. Dasar Penyusunan Laporan Keuangan Konsolidasian**

Laporan keuangan konsolidasian disusun berdasarkan dasar akrual, kecuali untuk laporan arus kas, disusun berdasarkan konsep biaya historis, kecuali untuk akun tertentu yang diukur berdasarkan pengukuran sebagaimana diuraikan dalam kebijakan akuntansi masing-masing akun tersebut.

Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dengan mengklasifikasikan arus kas sebagai aktivitas operasi, investasi dan pendanaan.

**1. GENERAL (Continued)**

**e. Business Combination Under Common Control -  
PT Diagnos Laboratorium Utama Tbk. ("DGNS")  
(Continued)**

*Those acquisition fulfill the category of business combination among entities under common control entitles described in PSAK 38 (Revised 2012) on "Business Combination Under Common Control. Therefore, such acquisitions were accounted for using the pooling of interest method. Hence, upon the acquisition date, DGNS has been consolidated to the Group's consolidated financial statements.*

*The amount of the difference between the cost of acquisition and the proportionate portion of carrying amount of the net assets is recognized as part of account Additional Paid in Capital.*

*As the implementation of PSAK 38, where as the Company becoming the controlling shareholder of DGNS, hence, the Group consolidated financial statements as of 31 December 2021 and 2020 and for the year then ended have been restated to reflect the proforma impact as if the acquisition transactions of shares of those entities have been taken place at the beginning of the period, since when those entities became under common control.*

**2. MATERIAL ACCOUNTING POLICY INFORMATION**

*The consolidated financial statements have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK"), which includes the statements ("PSAK") and interpretations ("ISAK") issued by the Financial Accounting Standards Board of Indonesian Institute of Accountants, and Regulation Number VIII.G.7 on Guidelines on Financial Statements Presentations and Disclosures issued by the OJK (formerly BAPEPAM-LK) for Publicly Listed Company.*

**a. Basis of Preparation of the Consolidated Financial Statements**

*The consolidated financial statements are prepared on the accrual basis, except for the statements of cash flows, and using historical cost concept of accounting, except for certain accounts which are measured on the bases described in the related accounting policies of each account.*

*The consolidated statements of cash flows have been prepared based on the direct method by classifying the cash flows on the basis of operating, investing and financing activities.*



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**Ekshibit E/14**

**Exhibit E/14**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**a. Dasar Penyusunan Laporan Keuangan  
Konsolidasian (Lanjutan)**

**a. Basis of Preparation of the Consolidated  
Financial Statements (Continued)**

Transaksi-transaksi yang termasuk dalam laporan keuangan konsolidasian diukur dengan mata uang lingkungan ekonomi utama di mana entitas beroperasi (mata uang fungsional). Laporan keuangan konsolidasian disajikan dalam Rupiah yang merupakan mata uang fungsional dan mata uang penyajian.

*Items included in the consolidated financial statements are measured using the currency of primary economic environment in which the entity operates (the functional currency). The consolidated financial statements are presented in Rupiah both for functional and presentation currency.s*

**Perubahan atas PSAK yang berlaku Efektif pada tahun berjalan**

**Changes to PSAK and Effective in the current year**

Grup menerapkan pertama kali seluruh standar baru dan/atau yang direvisi yang berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2023, termasuk standar yang direvisi berikut ini yang mempengaruhi Laporan Keuangan Grup.

*The Group made first time adoption of all the new and/or revised standards effective for the periods beginning on or after 1 January 2023, including the following revised standards that have affected the Financial Statements of the Group.*

Penerapan standar dan interpretasi yang baru dan direvisi berikut ini tidak menghasilkan perubahan besar terhadap kebijakan akuntansi Grup dan tidak memiliki dampak material pada jumlah yang dilaporkan untuk tahun keuangan saat ini atau sebelumnya:

*The adoption of the following new and revised standard and interpretation did not result in substantial changes to the Group accounting policies and had no material effect on the amounts reported for the current or prior financial years:*

- Amandemen PSAK 1: “Penyajian Laporan Keuangan: Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang”;
- Amandemen PSAK 1: “Penyajian Laporan Keuangan: Pengungkapan Kebijakan Akuntansi”;
- Amandemen PSAK 16: “Aset Tetap: Hasil sebelum Penggunaan yang Diintensikan”;
- Amandemen PSAK 25: “Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan: Definisi Estimasi Akuntansi”;
- Amandemen PSAK 46: “Pajak Penghasilan: Pajak Tangguhan terkait Aset dan Liabilitas yang Timbul dari Transaksi Tunggal”.
- Revisi PSAK 107: “Akuntansi Ijarah”.

- *Amendment to PSAK 1: “Presentation of Financial Statements: Classification of a Liability as current and non-current”;*
- *Amendment to PSAK 1: “Presentation of Financial Statements: Disclosure of accounting policies”;*
- *Amendment to PSAK 16: “Fixed Assets: Proceeds before Intended Use”;*
- *Amendment to PSAK 25: “Accounting Policies, Changes in Accounting Estimates, and Errors: Definition of Accounting Estimates”;*
- *Amendment to PSAK 46: “Income Tax: Deferred Tax Assets and Liabilities arising from a Single Transaction”.*
- *Revision of SFAS 107: “Ijarah Accounting”*

Amandemen standar berikut berlaku efektif untuk periode yang dimulai pada atau setelah 1 Januari 2024 yaitu:

*Amendments of the following standards effective for the year beginning on or after 1 January 2024 are as follows:*

- Amandemen PSAK 1 “Penyajian Laporan Keuangan”
- Amandemen PSAK 73 “Sewa”

- *Amendment to SFAS 1 “Presentation of Financial Statements”*
- *Amendment to SFAS 73 “Leases”*

Manajemen berpendapat penerapan dari amandemen dan revisi diatas tidak menimbulkan perubahan material atas kebijakan akuntansi Grup dan tidak berdampak signifikan pada Laporan Keuangan.

*Management believes the adoption of amendment and revision has no impact on the material accounting policies of the Group and has significant on the Financial Statements.*

Mulai tanggal 1 Januari 2024, DSAK IAI mengumumkan perubahan penomoran referensi PSAK dan ISAK.

*From 1 January 2024, DSAK IAI has announced the changes of reference numbering of PSAK and ISAK.*

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## Ekshibit E/15

## Exhibit E/15

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**b. Prinsip-prinsip Konsolidasi**

**b. Principles of Consolidation**

Kombinasi bisnis dihitung dengan menggunakan metode akuisisi pada tanggal akuisisi, yaitu tanggal pengendalian beralih kepada Entitas. Biaya perolehan termasuk nilai wajar imbalan kontinjensi pada tanggal akuisisi. Biaya terkait akuisisi dibebankan ketika terjadi. Aset, liabilitas dan liabilitas kontinjensi dalam suatu kombinasi bisnis diukur pada awalnya sebesar nilai wajar pada tanggal akuisisi. Untuk setiap akuisisi, Perusahaan mengakui kepentingan nonpengendali pada pihak yang diakuisisi baik sebesar nilai wajar atau sebagian proporsional kepentingan nonpengendali atas aset neto pihak yang diakuisisi.

*Business combinations are accounted using the acquisition method as at the acquisition date, which is the date on which control is transferred to the Entity. The cost of an acquisition includes the fair value of any contingent consideration at the acquisition date. Acquisition-related costs are expensed as incurred. Assets, liabilities and contingent liabilities assumed in a business combination are measured initially at their fair value at the acquisition date. On an acquisition-by-acquisition basis, the Company recognizes any non-controlling interest in the acquiree either at fair value or at non-controlling interest's proportionate share of the acquiree's net assets.*

Imbalan yang dialihkan tidak termasuk jumlah yang terkait dengan penyelesaian pada hubungan yang sebelumnya ada. Jumlah tersebut, umumnya diakui di dalam laporan laba rugi dan penghasilan komprehensif lain.

*The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognised in profit or loss and other comprehensive income.*

Semua imbalan kontinjensi diakui pada nilai wajar pada saat tanggal akuisisi. Apabila imbalan kontinjensi diklasifikasikan sebagai ekuitas, maka hal tersebut tidak diukur kembali dan penyelesaiannya dicatat di dalam ekuitas. Selain itu, perubahan berikutnya terhadap nilai wajar imbalan kontinjensi diakui di laporan laba rugi dan penghasilan komprehensif lain.

*Any contingent consideration payable is recognised at fair value at the acquisition date. If the contingent consideration is classified as equity, it is not re-measured and settlement is accounted for within equity. Otherwise, subsequent changes to the fair value of the contingent consideration are recognised in profit or loss and other comprehensive income.*

Ketika melakukan akuisisi atas sebuah bisnis, Grup mengklasifikasikan dan menentukan aset keuangan yang diperoleh dan liabilitas keuangan yang diambil alih berdasarkan pada persyaratan kontraktual, kondisi ekonomi, dan kondisi terkait lain yang ada pada tanggal akuisisi.

*When the Group acquires a business, it assesses the financial assets acquired and the liabilities assumed for appropriate classification and designation in accordance with the contractual terms, economic circumstances, and pertinent conditions as at the acquisition date.*

Pada tanggal akuisisi, *goodwill* awalnya diukur pada harga perolehan yang merupakan selisih lebih nilai agregat dari imbalan yang dialihkan dan jumlah setiap KNP atas selisih jumlah dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih. Jika imbalan tersebut kurang dari nilai wajar aset neto entitas anak yang diakuisisi, selisih tersebut diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian sebagai keuntungan dari pembelian dengan diskon setelah sebelumnya manajemen meninjau kembali identifikasi dan pengukuran nilai wajar dari aset yang diperoleh dan liabilitas yang diambil alih.

*At acquisition date, goodwill is initially measured at cost being the excess of the aggregate of the consideration transferred and the amount recognized for NCI over the net identifiable assets acquired and liabilities assumed. If this consideration is lower than the fair value of the net assets of the subsidiary acquired, the difference is recognized in the consolidated statement of profit or loss and other comprehensive income as gain on bargain purchase after previously management assessing the identification and fair value measurement of the acquired assets and the assumed liabilities.*

Setelah pengakuan awal, *goodwill* diukur pada jumlah tercatat dikurangi akumulasi kerugian penurunan nilai. Untuk tujuan uji penurunan nilai, *goodwill* yang diperoleh dari suatu kombinasi bisnis, sejak tanggal akuisisi dialokasikan kepada setiap Unit Penghasil Kas ("UPK") dari Grup yang diharapkan akan memberikan manfaat dari sinergi kombinasi tersebut, terlepas dari apakah aset atau liabilitas lain dari pihak yang diakuisisi ditetapkan atas UPK tersebut.

*After initial recognition, goodwill is measured at cost less any accumulated impairment losses. For the purpose of impairment testing, goodwill acquired in a business combination is, from the acquisition date, allocated to each of the Group's Cash-Generating Units ("CGU") that are expected to benefit from the combination, irrespective of whether other assets or liabilities of the acquiree are assigned to those CGUs.*



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**Ekshibit E/16**

**Exhibit E/16**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**b. Prinsip-prinsip Konsolidasi (Lanjutan)**

**b. Principles of Consolidation (Continued)**

Jika *goodwill* telah dialokasikan pada suatu UPK dan operasi tertentu atas UPK tersebut dihentikan, maka *goodwill* yang diasosiasikan dengan operasi yang dihentikan tersebut termasuk dalam jumlah tercatat operasi tersebut ketika menentukan keuntungan atau kerugian dari pelepasan. *Goodwill* yang dilepaskan tersebut diukur berdasarkan nilai relatif operasi yang dihentikan dan porsi UPK yang ditahan.

*If goodwill has been allocated to CGU and certain operations of which is discontinued, the associated goodwill with the discontinued operation is included in the carrying amount when determining the gain or loss on disposal. Goodwill discharged is measured based on the relative value of discontinued operations and the portion of the CGU retained.*

**Kombinasi bisnis entitas sepengendali**

**Business combinations under common control**

Kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepentingan, dimana selisih antara jumlah imbalan yang dialihkan dengan jumlah tercatat aset neto entitas yang diakuisisi diakui sebagai bagian dari akun "Tambahkan Modal Disetor" pada laporan posisi keuangan konsolidasian. Dalam menerapkan metode penyatuan kepentingan tersebut, unsur-unsur laporan keuangan dari entitas yang bergabung disajikan seolah-olah penggabungan tersebut telah terjadi sejak awal periode entitas yang bergabung berada dalam kesepengendalian.

*Business combinations under common control are accounted for using the pooling-of-interests method, whereby the difference between the considerations transferred and the book value of the net assets of the acquiree is recognized as part of "Additional Paid-in Capital" account in the consolidated statement of financial position. In applying the said pooling-of-interest method, the components of the financial statements of the combining entities are presented as if the combination has occurred since the beginning of the period of the combining entity become under common control.*

**Entitas anak**

**Subsidiaries**

Laporan keuangan entitas anak dimasukkan ke dalam laporan keuangan konsolidasian sejak tanggal pengendalian dimulai sampai dengan tanggal pengendalian dihentikan. Kebijakan akuntansi entitas anak diubah apabila dipandang perlu untuk menyelaraskan kebijakan akuntansi yang diadopsi oleh Entitas.

*The financial statements of subsidiaries are included in the consolidated financial statements from the date that control commences until the date that control ceases. The accounting policies of subsidiaries have been changed when necessary to align them with the policies adopted by the Entity.*

Kerugian yang terjadi pada kepentingan nonpengendali pada entitas anak dialokasikan kepada kepentingan nonpengendali bahkan apabila dialokasikan kepada kepentingan nonpengendali tersebut dapat menimbulkan saldo defisit. Kepentingan nonpengendali disajikan di dalam laporan keuangan konsolidasian pada bagian ekuitas, yang terpisah dari ekuitas pemilik entitas induk.

*Losses applicable to the non-controlling interests in a subsidiary are allocated to the non-controlling interests even if doing so causes the non-controlling interests to have a deficit balance. Non-controlling interests is presented in the consolidated statement of financial position within equity, separately from the equity of the owners of the parent.*

Setelah terjadi hilangnya pengendalian, Grup menghentikan pengakuan aset dan liabilitas entitas anak, semua kepentingan nonpengendali dan komponen ekuitas lainnya terkait dengan entitas anak. Segala surplus atau defisit yang timbul dari hilangnya pengendalian, diakui di dalam laporan laba rugi dan penghasilan komprehensif lain.

*Upon the loss of control, the Group derecognises the assets and liabilities of the subsidiaries, any non-controlling interests and the other components of equity related to the subsidiaries. Any surplus or deficit arising on the loss of control is recognised in profit or loss and other comprehensive income.*

Apabila Perusahaan masih memiliki bagian di dalam entitas anak sebelumnya, maka bagian tersebut diukur pada nilai wajar pada tanggal saat pengendalian dihentikan. Selanjutnya, bagian tersebut dicatat sebagai *investee* dengan ekuitas yang dihitung atau sebagai aset keuangan tersedia untuk dijual bergantung pada besarnya pengaruh.

*If the Company retains any interest in the previous subsidiaries, then such interest is measured at fair value at the date that control is lost. Subsequently, it is accounted for as an equity-accounted investee or as an available-for-sale financial asset depending on the level of influence retained.*

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## Ekshibit E/17

## Exhibit E/17

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**b. Prinsip-prinsip Konsolidasi (Lanjutan)**

**b. Principles of Consolidation (Continued)**

**Transaksi yang dieliminasi pada konsolidasi**

**Transactions eliminated on consolidation**

Saldo dan transaksi antar Grup dan semua pendapatan dan beban yang belum terealisasi yang timbul dari transaksi antar Grup, dieliminasi di dalam penyusunan dan penyajian laporan keuangan konsolidasian. Laba yang belum terealisasi yang timbul dari transaksi dengan entitas asosiasi, dieliminasi terhadap investasi dari bagian Grup di dalam *investee*. Kerugian yang belum terealisasi, dieliminasi dengan cara yang sama dengan keuntungan yang belum terealisasi, hanya apabila tidak terdapat bukti penurunan nilai.

*Intra-group balances and transactions, and any unrealised income and expenses arising from intra-group transactions, are eliminated in preparing the consolidated financial statements. Unrealised gains arising from transactions with associates are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealised gains, but only to the extent that there is no evidence of impairment.*

Transaksi dengan kepentingan nonpengendali dihitung sebagai transaksi dengan pemilik dalam kapasitasnya sebagai pemilik dan oleh karena itu tidak terdapat *goodwill* yang diakui sebagai hasil transaksi tersebut. Penyesuaian kepentingan nonpengendali berdasarkan jumlah proporsional aset bersih entitas anak.

*Transactions with non-controlling interests are accounted for as transactions with owners in their capacity as owners and therefore no goodwill is recognised as a result of such transactions. The adjustments to non-controlling interests are based on a proportionate amount of the net assets of the subsidiaries.*

Jika kehilangan pengendalian atas suatu entitas anak, maka Grup:

*In case of loss of control over a subsidiary, the Group:*

- menghentikan pengakuan aset (termasuk setiap *goodwill*) dan liabilitas entitas anak;
- menghentikan pengakuan jumlah tercatat setiap kepentingan nonpengendali;
- menghentikan pengakuan akumulasi selisih penjabaran, yang dicatat di ekuitas, bila ada;
- mengakui nilai wajar pembayaran yang diterima;
- mengakui setiap sisa investasi pada nilai wajarnya;
- mengakui setiap perbedaan yang dihasilkan sebagai keuntungan atau kerugian dalam laba rugi; dan
- mereklasifikasi bagian induk atas komponen yang sebelumnya diakui sebagai penghasilan komprehensif ke laporan laba rugi, atau mengalihkan secara langsung ke saldo laba.

- *derecognises the assets (including goodwill) and liabilities of the subsidiary;*
- *derecognises the carrying amount of any non-controlling interest;*
- *derecognises the cumulative translation differences, recorded in equity, if any;*
- *recognises the fair value of consideration received;*
- *recognises the fair value of any investment retained;*
- *recognises any surplus or deficit in profit or loss; and*
- *reclassifies the parent's share of components previously recognised in other comprehensive income to profit or loss or retained earnings, as appropriate.*

**c. Transaksi dengan Pihak Berelasi**

**c. Transactions with Related Parties**

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan entitas pelapor:

*Related party represents a person or an entity who is related to the reporting entity:*

- (a) Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:
- (i) memiliki pengendalian atau pengendalian bersama atas entitas pelapor;
  - (ii) memiliki pengaruh signifikan atas entitas pelapor; atau
  - (iii) personil manajemen kunci entitas pelapor atau entitas induk entitas pelapor.

- (a) A person or a close member of the person's family is related to a reporting entity if that person:
- (i) has control or joint control over the reporting entity;
  - (ii) has significant influence over the reporting entity; or
  - (iii) is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.



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**Ekshibit E/18**

**Exhibit E/18**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**c. Transaksi dengan Pihak Berelasi (Lanjutan)**

**c. Transactions with Related Parties (Continued)**

(b) Suatu entitas berelasi dengan entitas pelapor jika memenuhi salah satu hal berikut:

(b) An entity is related to a reporting entity if any of the following conditions applies:

- (i) entitas dan entitas pelapor adalah anggota dari grup yang sama (artinya entitas induk, entitas anak, entitas anak berikutnya terkait dengan entitas lain).
- (ii) satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu grup, yang mana entitas lain tersebut adalah anggotanya).
- (iii) kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
- (iv) satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
- (v) 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.
- (vi) entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).
- (vii) orang yang diidentifikasi dalam huruf (a)(i) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas).
- (viii) entitas atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personal manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

- (i) 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).
- (ii) 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).
- (iii) both entities are joint ventures of the same third party.
- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity.
- (v) the entity is a post-employment benefits plan for the benefit of employees of either the reporting entity or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
- (vi) the entity is controlled or jointly controlled by a person identified in (a).
- (vii) 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 of a parent of the entity).
- (viii) the entity, or any member of Group of which it is a part, provides key management personal services to the reporting entity or to the parent of the reporting entity.

**d. Kas dan Setara Kas**

Kas terdiri dari kas dan bank. Setara kas adalah semua investasi yang bersifat jangka pendek dan sangat likuid yang dapat segera dikonversikan menjadi kas penuh dengan jatuh tempo dalam waktu 3 (tiga) bulan atau kurang sejak tanggal penempatannya, dan yang tidak dijaminkan serta tidak dibatasi penggunaannya.

**d. Cash and Cash Equivalents**

Cash consists of cash on hand and cash in banks. Cash equivalents are liquid short-term investments which can be converted immediately into cash with an original maturity of 3 (three) months or less from the date of placement, as long as they are not being pledged as collateral for borrowings nor restricted to use.

**e. Piutang Usaha dan Lain-lain**

Piutang usaha dan lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode bunga efektif, kecuali efek diskontonya tidak material, setelah dikurangi provisi untuk penurunan nilai piutang.

**e. Trade and Other Receivables**

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, except where the effect of discounting would be immaterial, less provision for receivable impairment.

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## Ekshibit E/19

## Exhibit E/19

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
(Lanjutan)**

**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**e. Piutang Usaha dan Lain-lain (Lanjutan)**

**e. Trade and Other Receivables (Continued)**

Provisi untuk penurunan nilai piutang dibentuk pada saat terdapat bukti objektif bahwa saldo piutang tidak dapat ditagih. Piutang ragu-ragu dihapuskan pada saat piutang tersebut tidak tertagih.

*Provision for receivables impairment is established when there is objective evidence that the outstanding amounts will not be collectible. Doubtful accounts are written-off during the period in which they are determined to be uncollectible.*

**f. Persediaan**

**f. Inventories**

Persediaan dinilai dengan nilai yang terendah antara harga perolehan atau nilai realisasi bersih. Metode yang dipakai untuk menentukan harga perolehan adalah metode rata-rata bergerak (*moving average method*).

*Inventories are valued at the lower of cost or net realizable value. The method used to determine the cost is moving average method.*

Provisi untuk persediaan usang dan persediaan tidak terpakai/ tidak laris ditentukan berdasarkan estimasi penggunaan atau penjualan masing-masing jenis persediaan pada masa mendatang.

*Provisions for obsolete inventory and unused / unquoted supplies are determined based on the estimated use or sale of each type of supply in the future.*

**g. Biaya Dibayar di Muka**

**g. Prepaid Expenses**

Biaya dibayar di muka diamortisasi selama masa manfaat masing-masing biaya dengan menggunakan metode garis lurus.

*Prepaid expenses are amortized over their beneficial periods using the straight-line method.*

**h. Uang Muka**

**h. Advances**

Uang muka merupakan pembayaran untuk suatu transaksi kepada pemasok atau penyedia jasa atau karyawan Grup sebelum transaksi barang/jasa diselesaikan.

*Advance is a payment for transactions to suppliers or service providers or employee of the Group before goods/services received.*

**i. Aset Tetap**

**i. Property and Equipment**

Tanah dan bangunan diukur pada nilai wajar pada tanggal revaluasi dikurangi akumulasi rugi penurunan nilai setelah tanggal revaluasi.

*Land and buildings are stated at fair value at revaluation date less any subsequent accumulated impairments losses.*

Pada model biaya, setelah pengakuan sebagai aset, aset tetap dicatat pada biaya perolehan dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai. Sedangkan pada model revaluasi, setelah pengakuan sebagai aset, aset tetap yang nilai wajarnya dapat diukur secara andal dicatat pada jumlah revaluasi, yaitu nilai wajar pada tanggal revaluasi, dikurangi akumulasi penyusutan dan akumulasi rugi penurunan nilai setelah tanggal revaluasi.

*Under the cost model, after recognition as an asset, an item of property and equipment is carried at its cost less any accumulated depreciation and any accumulated impairment losses. Under the revaluation model, after recognition as an asset, an item of property and equipment whose fair value can be measured reliably is carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.*

Ketika suatu aset tetap direvaluasi, maka jumlah tercatat dari aset tetap tersebut disesuaikan pada jumlah revaluasiannya. Pada tanggal revaluasi, akumulasi penyusutan dieliminasi terhadap jumlah tercatat bruto aset.

*When a property and equipment is revalued, the carrying amount of property and equipment is adjusted to its revalued amount. On revaluation date, any accumulated depreciation is eliminated against the gross carrying amount of the asset.*





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**Ekshibit E/20**

**Exhibit E/20**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**i. Aset Tetap (Lanjutan)**

**i. Property and Equipment (Continued)**

Penilaian terhadap tanah dan bangunan dilakukan oleh penilai independen eksternal yang memiliki sertifikasi. Penilaian atas aset tersebut dilakukan secara berkala untuk memastikan bahwa nilai wajar aset yang direvaluasi tidak berbeda secara material dengan jumlah yang ditentukan dengan menggunakan nilai wajar pada akhir periode pelaporan.

*Assessments of land and buildings are conducted by certified external independent appraisers. Assessments of these assets are carried out periodically to ensure that the fair value of the assets being revalued does not differ materially from that which would be determined using fair value at end of the reporting period.*

Jika nilai wajar dari aset yang direvaluasi mengalami perubahan yang signifikan dan fluktuatif, maka perlu direvaluasi secara tahunan, sedangkan jika nilai wajar dari aset yang direvaluasi tidak mengalami perubahan yang signifikan dan fluktuatif, maka perlu dilakukan revaluasi minimal 3 atau 5 tahun sekali.

*If the fair value of the revalued asset changes significantly and fluctuates, it needs to be revalued annually, whereas if the fair value of the revalued asset does not change significantly and fluctuates, it is necessary to do a revaluation at least once every 3 or 5 years.*

Kenaikan nilai tercatat yang timbul dari revaluasi tanah dicatat sebagai "Selisih bersih revaluasi aset tetap" dan disajikan sebagai "Penghasilan komprehensif lain". Penurunan nilai tercatat yang timbul dari revaluasi dicatat sebagai beban pada tahun berjalan. Apabila aset tersebut memiliki saldo "Selisih bersih revaluasi aset tetap" yang disajikan sebagai "Penghasilan komprehensif lain", maka selisih penurunan nilai tercatat tersebut dibebankan terhadap "Selisih bersih revaluasi aset tetap" dan sisanya diakui sebagai beban tahun berjalan.

*The increase in the carrying value arising from the revaluation of land is recorded as "Net difference asset revaluation" and is presented as "Other comprehensive income". Impairment in carrying amount arising from revaluation is recorded as an expense in the current year. If the asset has a balance of "Net difference for property and equipment revaluation" which is presented as "Other comprehensive income", the difference in impairment of the carrying value is charged to "Net difference in property and equipment revaluation" and the remainder is recognised as an expense for the year.*

Aset tetap selain tanah dan bangunan dinyatakan berdasarkan biaya perolehan dikurangi akumulasi penyusutan dan akumulasi penurunan nilai, jika ada.

*Fixed assets other than land and building are stated at cost less accumulated depreciation and accumulated impairment losses, if any.*

Penyusutan aset tetap selain tanah dihitung dengan menggunakan metode garis lurus untuk mengalokasikan harga perolehan hingga mencapai nilai sisa sepanjang estimasi masa manfaatnya sebagai berikut:

*Depreciation of property and equipment, except land are calculated on the straight-line method to allocate their cost to their residual values over their estimated useful lives as follows:*

| <u>Jenis Aset Tetap</u> | <u>Persentase (Masa manfaat)/<br/>Percentage (Useful lifes)</u> | <u>Type of Property and Equipment</u> |
|-------------------------|---|---------------------------------------|
| Bangunan                | 5% (20 tahun/years)   | Building                              |
| Peralatan medis         | 6,25% - 25% (4 - 16 tahun/years)                                | Medical equipment                     |
| Peralatan kantor        | 10% - 50% (2 - 10 tahun/years)                                  | Office equipment                      |
| Mesin dan instalasi     | 12,5% - 25% (4 - 8 tahun/ years)                                | Machine and installation              |
| Peralatan rumah tangga  | 20% - 25% (4 - 5 tahun/ years)                                  | Household equipment                   |
| Kendaraan               | 12,5% - 20% (4 - 8 tahun/ years)                                | Vehicles                              |

Tanah dan hak atas tanah dinyatakan berdasarkan nilai wajar tanah dengan menggunakan metode perbandingan harga pasar.

*Land and landrights are stated accordance to fair value of the land was determined by using market comparable method.*

Estimasi masa manfaat aset tetap ditentukan berdasarkan ekspektasi pemakaian dan pengalaman historis atas aset sejenis.

*Estimated useful life of property and equipment are determined based on expected usage and historical experience on the similar asset.*

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## Ekshibit E/21

## Exhibit E/21

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**i. Aset Tetap (Lanjutan)**

**i. Property and Equipment (Continued)**

Biaya perolehan awal aset tetap meliputi harga perolehan, termasuk bea impor dan pajak pembelian yang tidak boleh dikreditkan dan biaya-biaya yang dapat diatribusikan secara langsung untuk membawa aset ke lokasi dan kondisi yang diinginkan sesuai dengan tujuan penggunaan yang ditetapkan.

*The initial cost of property and equipment consists of its purchase price, including import duties and taxes and any directly attributable costs in bringing the property and equipment to its working condition and location for its intended use.*

Jumlah tercatat aset tetap dihentikan pengakuannya pada saat dilepaskan atau tidak ada manfaat ekonomis masa depan yang diharapkan dari penggunaan atau pelepasannya. Aset tetap yang dijual atau dilepaskan, dikeluarkan dari kelompok aset tetap berikut akumulasi penyusutan serta akumulasi penurunan nilai yang terkait dengan aset tetap tersebut. Laba atau rugi yang timbul dari penghentian pengakuan aset tetap ditentukan sebesar perbedaan antara jumlah neto hasil pelepasan, jika ada, dengan jumlah tercatat dari aset tetap tersebut, dan diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian pada tahun terjadinya penghentian pengakuan.

*Carrying amount of property and equipment are derecognised upon disposal or when no future economic benefits are expected from its use or disposal. When assets are sold or retired, the cost and related accumulated depreciation and any impairment loss are removed from the accounts. Any gains or loss arising from derecognition of property and equipment calculated as the difference between the net disposal proceed, if any with the carrying amount of the item, is included in the consolidated statements of profit or loss and other comprehensive income in the year the item is derecognised.*

Apabila terdapat indikasi penurunan nilai, nilai tercatat aset dinilai dan langsung dicatat terhadap jumlah terpulihkan apabila nilai tercatat aset tersebut lebih besar dibandingkan dengan jumlah terpulihkan yang diestimasi.

*Where an indication of impairment exists, the carrying amount of the asset is assessed and written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.*

Nilai tercatat aset tetap, umur manfaat, serta metode penyusutan ditelaah setiap akhir tahun dan dilakukan penyesuaian apabila hasil telaah berbeda dengan estimasi sebelumnya.

*The carrying value of property and equipment, useful lives and depreciation method are reviewed and adjusted if not appropriate, at each financial year end.*

**Aset dalam Pembangunan**

**Construction in Progress**

Aset dalam pembangunan dinyatakan berdasarkan biaya perolehan termasuk biaya perolehan tanah dan akumulasi biaya pembangunan. Saat pembangunan tersebut selesai dan siap untuk digunakan, jumlah biaya yang terjadi diklasifikasikan ke akun "Aset Tetap" sesuai peruntukannya. Penyusutan mulai dibebankan pada saat aset tersebut siap digunakan.

*Construction in progress is stated at cost. Costs includes acquisition cost of land and accumulated construction costs. When the construction is completed and ready for its intended use, the total cost incurred is reclassified to the related "Property and Equipment" account. Depreciation is charged from the date when assets are ready to use.*

**j. Penurunan Nilai dari Aset Tetap dan Aset Tidak Lancar Lainnya**

**j. Impairment of Property and Equipment and Other Non-Current Assets**

Aset tetap dan aset tidak lancar lainnya, termasuk aset tak berwujud ditelaah untuk mengetahui apakah telah terjadi kerugian akibat penurunan nilai atau apakah telah terjadi perubahan keadaan yang mengindikasikan bahwa nilai tercatat aset tersebut tidak dapat diperoleh kembali. Kerugian akibat penurunan nilai diakui sebesar selisih antara nilai tercatat aset dengan nilai yang dapat diperoleh kembali dari aset tersebut. Nilai yang dapat diperoleh kembali adalah yang lebih tinggi di antara harga jual neto dan nilai pakai aset. Dalam rangka menguji penurunan nilai, aset dikelompokkan hingga unit terkecil yang menghasilkan arus kas terpisah.

*Property and equipment and other non-current assets, include intangible assets are reviewed for impairment losses whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is the higher of an asset's net selling price or value in use. For the purpose of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows.*



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**Ekshibit E/22**

**Exhibit E/22**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**k. Aset dan Liabilitas Keuangan**

**k. Financial Assets and Liabilities**

Grup telah mengadopsi dan melakukan penerapan dini atas PSAK 71 - "Instrumen Keuangan".

*Group had performed early adoption and applied on PSAK 71 - "Financial Instrument".*

**Aset Keuangan**

**Financial Assets**

Aset keuangan diklasifikasikan ke dalam kategori (i) diukur pada nilai wajar melalui laporan laba rugi, (ii) biaya perolehan diamortisasi, dan (iii) aset keuangan yang diukur pada nilai wajar pendapatan komprehensif lain. Pada pengakuan awal, aset keuangan diukur pada nilai wajar, ditambah biaya transaksi yang dapat diatribusikan langsung untuk aset keuangan yang diukur pada biaya perolehan diamortisasi dan pendapatan komprehensif lain. Manajemen menentukan klasifikasi aset keuangan tersebut setelah pengakuan awal aset keuangan berdasarkan model bisnis entitas dalam mengelola aset keuangan atau karakteristik arus kas kontraktual hanya dari pembayaran pokok dan bunga saja.

*Financial assets are classified in categories of (i) fair value through profit or loss, (ii) amortised cost, and (iii) fair value through other comprehensive income. At initial measurement, financial assets determined based on fair value, added with transactions cost attributable direct to financial assets. Management determines the classification of its financial assets prior initial recognition based on assessment of business model for managing the financial assets or contractual cashflows give rise to solely payments of principal and interest.*

**(i) Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi**

**(i) Financial assets at fair value through profit or loss**

Aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi adalah aset keuangan yang diperdagangkan. Entitas dapat menetapkan pilihan yang tidak dapat dibatalkan pada saat pengakuan awal atas investasi pada instrumen ekuitas tertentu yang pada umumnya diukur pada nilai wajar melalui laba rugi sehingga perubahan nilai wajarnya disajikan dalam penghasilan komprehensif lain.

*Financial assets at fair value through profit or loss are financial assets classified as held for trading. Entity may determine at initial classification of an uncancellable chosen category of financial assets on a certain equity instrument which commonly measured the fair value through profit and loss rise change in the fair value presented under fair value through other comprehensive income.*

Grup tidak memiliki aset keuangan yang diukur pada nilai wajar melalui laporan laba rugi.

*Group has no financial assets at fair value through profit or loss.*

**(ii) Biaya perolehan diamortisasi**

**(ii) Amortised cost**

Aset keuangan diukur pada biaya perolehan diamortisasi jika memenuhi kriteria sebagai berikut:

*Financial assets determined under amortised cost if met criteria as outlined below:*

- a. aset keuangan dikelola dalam bisnis yang bertujuan untuk memiliki arus kas keuangan dalam rangka mendapatkan arus kas kontraktual; dan
- b. persyaratan kontraktual aset keuangan yang menimbulkan arus kas yang hanya dari pembayaran pokok dan bunga.

- a. financial assets held within a business whose objective is to hold financial assets in order to collect contractual cashflows; and
- b. determining contractual financial assets give rise to solely payments of principal and assets.

Pada saat pengakuan awal, instrumen keuangan diakui pada nilai wajarnya ditambah nilai transaksi dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif.

*Financial instruments are initially recognised at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method.*

Grup memiliki aset keuangan pada biaya perolehan yang diamortisasi meliputi kas dan setara kas, piutang usaha dan lain-lain, aset lancar keuangan lainnya dan investasi saham.

*Group's financial assets at amortised cost include cash and cash equivalents, trade and non-trade receivables, other current financial assets and shares investments.*

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## Ekshibit E/23

## Exhibit E/23

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**k. Aset dan Liabilitas Keuangan (Lanjutan)**

**k. Financial Assets and Liabilities (Continued)**

**Aset Keuangan (Lanjutan)**

**Financial Assets (Continued)**

**(iii) Aset keuangan yang diukur pada nilai wajar pendapatan komprehensif lain**

**(iii) Fair value through other comprehensive income**

Aset keuangan yang diukur pada nilai wajar pendapatan komprehensif lain adalah aset keuangan *non-derivative* dengan pembayaran tetap atau telah ditentukan dan jatuh temponya telah ditetapkan, serta manajemen mempunyai intensi positif dan kemampuan untuk memiliki aset keuangan tersebut hingga jatuh tempo, kecuali:

*Fair value through other comprehensive income are non-derivative financial assets with fixed or determined payments and fixed maturities that the management has positive intention and ability to hold to maturity, other than:*

- a. aset keuangan dikelola dalam model bisnis yang tujuannya akan terpenuhi dengan mendapatkan arus kas kontraktual dan menjual aset keuangan; dan
- b. persyaratan kontraktual dari aset keuangan tersebut memberikan hak pada tanggal tertentu atas arus kas yang hanya dari pembayaran pokok dan bunga dari jumlah pokok terutang.

- a. *financial assets managed under business model which its objective is to both collect the contractual cash flows and sell the financial assets; and*
- b. *contractual cash flows characteristics resulting rights on certain basic term of cashflows meets the solely payments of principal and interest.*

Grup tidak memiliki aset keuangan yang diukur pada nilai wajar melalui pendapatan komprehensif lain.

*Group has no fair value through other comprehensive income.*

**Penurunan nilai aset keuangan**

**Impairment of financial assets**

Aset keuangan dievaluasi terhadap indikator penurunan nilai pada setiap tanggal pelaporan. Aset keuangan diturunkan nilainya menggunakan basis akuntansi kerugian kredit ekspektasian pada aset keuangan dan kontraktual, yang bunga penurunannya dihitung menggunakan suku bunga efektif (EIR) pada cadangan penurunan nilai pada jumlah probabilita tertimbang yang mempertimbangkan kondisi yang terjadi pada masa lampau, saat sekarang, dan proyeksi atas kondisi ekonomi masa depan pelanggan. ECL diperbarui pada setiap tanggal pelaporan untuk mencerminkan perubahan resiko sejak pengakuan awal. ECL dihitung untuk semua aset keuangan, terlepas apakah telah jatuh tempo atau tidak.

*Financial assets are assessed for indicators of impairment at each reporting date. Financial assets are impaired using the basis for the accounting of expected credit loss (ECLs) on financial assets and contract assets, measuring uses of expected interest rate (EIR) of the loss allowance on impairment at a probabilited weighted amount that considers reasonable and supportable information about past events, current conditions, and forecasts of future economic conditions of the customers. The ECLs are updated at each reporting date to reflect changes in credit risk since initial recognition. ECLs are calculated for all financial assets in scope, regardless of whether they are overdue or not.*

Pengukuran atas penurunan nilai dimana basis pengukuran bergantung pada resiko kredit secara signifikan sejak pengakuan awal adalah sebagai berikut:

*Determining the impairment could whereas basis recognition rely on the significant credit risk at initial recognition may include:*

- (i) Penurunan nilai diakui berdasarkan pengukuran kerugian kredit ekspektasian dari peristiwa *default* yang diperkirakan akan terjadi untuk 12 (dua belas) bulan mendatang; atau
- (ii) Pengakuan penurunan berdasarkan kerugian kredit sepanjang umurnya.

- (i) *Recognise impairment based on expected losses arising from default events that are expected to occur over the next 12 (twelve) months; or*
- (ii) *Recognise impairment based on expected losses over the life of the loan.*



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**Ekshibit E/24**

**Exhibit E/24**

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**2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL  
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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**k. Aset dan Liabilitas Keuangan (Lanjutan)**

**k. Financial Assets and Liabilities (Continued)**

**Aset Keuangan (Lanjutan)**

**Financial Assets (Continued)**

**Penghentian pengakuan aset keuangan**

***Derecognition of financial assets***

Grup menghentikan pengakuan aset keuangan jika dan hanya jika hak kontraktual atas arus kas yang berasal dari aset berakhir, atau Grup mentransfer aset keuangan dan secara substansial mentransfer seluruh risiko dan manfaat atas kepemilikan aset kepada entitas lain.

*The Group derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or Group transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.*

Jika Grup tidak mentransfer serta tidak memiliki secara substansial atas seluruh risiko dan manfaat kepemilikan serta masih mengendalikan aset yang ditransfer, maka Grup mengakui keterlibatan berkelanjutan atas aset yang ditransfer dan liabilitas terkait sebesar jumlah yang mungkin harus dibayar. Jika Grup memiliki secara substansial seluruh risiko dan manfaat kepemilikan aset keuangan yang ditransfer, Grup masih mengakui aset keuangan dan juga mengakui pinjaman yang dijamin sebesar pinjaman yang diterima.

*If Group neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, Group recognise their retained interest in the asset and an associated liability for amounts they may have to pay. If Group retains substantially all the risks and rewards of ownership of a transferred financial asset, Group continue to recognise the financial asset and also recognise a collateralised borrowing for the proceeds received.*

**Liabilitas Keuangan**

**Financial Liabilities**

Grup mengklasifikasi liabilitas keuangannya dalam kategori:

*The Group classifies its financial liabilities into the following categories:*

**(i) Liabilitas keuangan yang diukur pada nilai wajar melalui laporan laba rugi**

**(i) Financial liabilities at fair value through profit or loss**

Liabilitas keuangan yang diukur pada nilai wajar melalui laporan laba rugi adalah liabilitas keuangan yang diperdagangkan.

*Financial liabilities at fair value through profit or loss are financial liabilities classified as held for trading.*

Liabilitas keuangan diklasifikasikan sebagai liabilitas keuangan yang diperdagangkan jika perolehannya ditujukan untuk dijual atau dibeli kembali dalam waktu dekat dan terdapat adanya kecenderungan ambil untung.

*A financial liability is classified as held for trading if it is acquired principally for the purpose of selling or repurchasing it in the short-term and there is evidence of a recent actual pattern of profit taking.*

**(ii) Liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi**

**(ii) Financial liabilities measured at amortized cost**

Liabilitas keuangan yang tidak diklasifikasikan sebagai liabilitas keuangan yang diukur pada nilai wajar melalui laporan laba rugi diklasifikasikan dalam kategori ini dan diukur pada biaya perolehan diamortisasi. Liabilitas keuangan yang termasuk adalah utang usaha dan lain-lain, beban akrual, utang bank, liabilitas sewa dan utang obligasi konversi.

*Financial liabilities that are not classified as at fair value through profit and loss fall into this category and are measured at amortized cost. Financial liabilities measured at amortized cost are trade and other payables, accruals, bank loans, lease liabilities and convertible bonds payable.*

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## Ekshibit E/25

## Exhibit E/25

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
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**k. Aset dan Liabilitas Keuangan (Lanjutan)**

**k. Financial Assets and Liabilities (Continued)**

**Liabilitas Keuangan (Lanjutan)**

**Financial Liabilities (Continued)**

**Saling Hapus Instrumen Keuangan**

**Offsetting Financial Instruments**

Aset keuangan dan liabilitas keuangan disaling-hapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk merealisasikan aset dan menyelesaikan liabilitas secara simultan.

*Financial assets and liabilities are offset and the net amount is reported in the financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realize the assets and settle the liability simultaneously.*

**l. Investasi pada Entitas Asosiasi**

**l. Investment in Associate**

Investasi Grup pada saham diukur dengan metode ekuitas. Entitas asosiasi adalah entitas yang terhadapnya Grup memiliki pengaruh signifikan. Pengaruh signifikan adalah kekuasaan untuk berpartisipasi dalam keputusan kebijakan keuangan dan operasional *investee*, tetapi tidak mengendalikan atau mengendalikan bersama atas kebijakan tersebut.

*Group's investment in associate is accounted for using the equity method. An associate is an entity over which Group has significant influence. Significant influence is the power to participate in the financial and operating policy decision of the investee, but is not control or joint control over those policies.*

Dalam metode ini, penyertaan awal dicatat sebesar harga perolehannya yang disesuaikan dengan bagian Grup atas aset bersih entitas asosiasi sejak tanggal akuisisi.

*Under this method, the investment in an associate or a joint venture is initially recognised at cost, and adjusted to recognize changes in Group's share of net assets of the associates.*

**m. Penurunan Nilai Aset Non-Keuangan (tidak termasuk persediaan dan aset pajak tangguhan)**

**m. Impairment of Non-Financial Assets (excluding inventories and deferred tax assets)**

Pengujian penurunan nilai aset non-keuangan dengan menggunakan masa manfaat ekonomi tidak terbatas dilakukan setiap tahun pada akhir periode pelaporan keuangan. Aset non-keuangan lain dikenakan uji penurunan nilai ketika telah terjadi atau ada perubahan dalam keadaan yang mengindikasikan bahwa nilai tercatat tidak terpulihkan. Apabila nilai tercatat aset melebihi jumlah terpulihkan (yaitu mana yang lebih tinggi antara nilai pakai dan nilai wajar dikurangi biaya untuk menjual), maka aset tersebut diturunkan nilainya.

*Impairment tests on non-financial assets with indefinite useful economic life are undertaken annually at the financial year end. Other non-financial assets are subject to impairment tests whenever events or changes in circumstances indicate that their carrying amount may not be recoverable. Where the carrying value of an asset exceeds its recoverable amount (i.e. the higher of value in use and fair value less costs to sell), the asset is written down accordingly.*

Apabila tidak mungkin untuk mengestimasi nilai terpulihkan dari aset, maka uji penurunan nilai dilakukan pada kelompok terkecil aset dimana aset tersebut merupakan bagian dari kelompok tersebut yang arus kas nya dapat diidentifikasi secara terpisah; yakni unit penghasil kas.

*Where it is not possible to estimate the recoverable amount of an individual asset, the impairment test is carried out on the smallest group of assets to which it belongs for which there are separately identifiable cash flows; its cash generating units ('CGUs').*

Beban penurunan nilai termasuk dalam laba rugi, kecuali jika beban tersebut membalikkan keuntungan yang diakui sebelumnya dalam penghasilan komprehensif lain.

*Impairment charges are included in profit or loss, except to the extent they reverse gains previously recognized in other comprehensive income.*



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**Ekshibit E/26**

**Exhibit E/26**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**n. Utang Usaha dan Lain-lain**

Utang usaha dan lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode bunga efektif.

**n. Trade and Other Payables**

*Trade and other payables are initially recognised at fair value and subsequently measured at amortized cost using the effective interest method.*

**o. Provisi**

Provisi diakui apabila Grup mempunyai kewajiban hukum atau konstruktif di masa kini sebagai akibat dari kejadian di masa lalu; dan besar kemungkinan Grup diharuskan menyelesaikan kewajiban tersebut dapat diestimasi secara handal. Provisi tidak diakui untuk kerugian operasi masa depan.

**o. Provisions**

*Provisions are recognised when Group have a present legal or constructive obligation as a result of past events; it is probable that the outflow of resources will be required to settle the obligation and the amount can't be estimated reliably. Provisions are not recognised for future operating losses.*

Provisi diukur sebesar nilai kini pengeluaran yang diharapkan diperlukan untuk menyelesaikan kewajiban dengan menggunakan tingkat bunga sebelum pajak yang mencerminkan penilaian pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban. Peningkatan provisi karena berjalannya waktu diakui sebagai biaya keuangan.

*Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense.*

**p. Perpajakan**

**p. Taxation**

**Pajak Kini dan Pajak Tanggahan**

Beban pajak penghasilan terdiri dari pajak penghasilan kini dan pajak tanggahan. Pajak diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian, kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui di pendapatan komprehensif lain atau langsung diakui ke ekuitas.

**Current Tax and Deferred Tax**

*Income tax expenses comprises current and deferred income tax. Tax are recognised in the consolidated statement of profit or loss and other comprehensive income, except to the extent that it relates to item recognised in other comprehensive income or directly in equity.*

Beban pajak kini ditentukan berdasarkan laba kena pajak dalam tahun yang bersangkutan yang dihitung berdasarkan tarif pajak dan undang-undang pajak yang berlaku pada tanggal pelaporan. Aset dan liabilitas pajak kini diukur sebesar nilai yang diharapkan dapat terpulihkan atau dibayar.

*Current tax expense is determined based on the taxable profit for the year, using the tax rates and tax laws that have been enacted or substantially enacted at the reporting date. Current tax assets and liabilities are measured at the amount expected to be recovered or paid.*

Aset dan liabilitas pajak tanggahan diakui atas konsekuensi pajak periode mendatang yang timbul dari perbedaan jumlah tercatat aset dan liabilitas menurut laporan keuangan dengan dasar pengenaan pajak aset dan liabilitas. Liabilitas pajak tanggahan diakui untuk semua perbedaan temporer kena pajak dan aset pajak tanggahan diakui untuk perbedaan yang boleh dikurangkan, sepanjang besar kemungkinan dapat dimanfaatkan untuk mengurangi laba kena pajak pada masa mendatang.

*Deferred tax assets and liabilities are recognised as a future period tax consequences resulting from differences of carrying value between assets and liabilities based on the financial statements with tax base of assets and liabilities. Deferred tax liabilities are recognised for all taxable temporary differences and deferred tax assets are recognised for deductible differences, when it is probable to be used against future taxable income.*

Pajak tanggahan diukur dengan menggunakan tarif pajak yang berlaku atau secara substansial telah berlaku pada tanggal pelaporan. Pajak tanggahan dibebankan atau dikreditkan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian tahun berjalan kecuali pajak tanggahan yang dibebankan atau dikreditkan langsung ke ekuitas.

*Deferred tax is calculated at the tax rates that have been enacted or substantially enacted at the reporting date. Deferred tax is charged or credited to the current year's consolidated statements of profit or loss and other comprehensive income, except deferred tax which is charged or credited directly to equity.*

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## Ekshibit E/27

## Exhibit E/27

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**p. Perpajakan (Lanjutan)**

**p. Taxation (Continued)**

**Pajak Kini dan Pajak Tangguhan (Lanjutan)**

**Current Tax and Deferred Tax (Continued)**

Jumlah tercatat aset pajak tangguhan dikaji ulang pada akhir periode pelaporan dan dikurangi jumlah tercatatnya jika kemungkinan besar laba kena pajak tidak lagi tersedia dalam jumlah yang memadai untuk mengkompensasikan sebagian atau seluruh aset pajak tangguhan tersebut.

*The carrying amount of deferred tax asset is reviewed at the end of each reporting period and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered.*

Peraturan pajak di Indonesia mengatur beberapa jenis penghasilan yang dikenakan pajak yang bersifat final. Pajak final yang dikenakan atas nilai bruto transaksi tetap dikenakan walaupun atas transaksi tersebut pelaku transaksi mengalami kerugian.

*Tax regulation in Indonesia determined that certain taxable income is subject to final tax. Final tax applied to the gross value of transactions is applied even when the parties carrying the transaction recognising losses.*

**Pajak Final**

**Final Tax**

Mengacu pada revisi PSAK 46, pajak final tersebut tidak termasuk dalam lingkup yang diatur oleh PSAK 46. Oleh karena itu, Grup meyajikan beban pajak final sehubungan dengan penghasilan yang menjadi obyek pajak final sebagai bagian dari beban usaha.

*Referring to revised PSAK 46, final tax is no longer governed by PSAK 46. Therefore, the Group has decided to present all of the final tax arising from revenues subject to final tax as part of operating expenses.*

**q. Pinjaman**

**q. Loans**

Pada saat pengakuan awal, pinjaman diakui sebesar nilai wajar, dikurangi dengan biaya-biaya transaksi yang terjadi. Selanjutnya, pinjaman diukur pada biaya perolehan diamortisasi.

*Loans are recognised initially at fair value, net of transaction cost incurred. Borrowings are subsequently carried at amortised cost.*

Pinjaman diklasifikasikan sebagai liabilitas jangka pendek kecuali Grup memiliki hak tanpa syarat untuk menunda pembayaran liabilitas selama lebih dari 12 bulan setelah tanggal pelaporan.

*Loans are classified as short-term liabilities unless the Group has the unconditional right to defer payment of liability for more than 12 months after the date of reporting.*

Biaya pinjaman yang dapat diatribusikan secara langsung dengan akuisisi atau konstruksi aset kualifikasian ("*qualifying asset*"), dikapitalisasi hingga aset tersebut selesai secara substansial.

*Borrowing costs that may be directly attributable to the acquisition or construction of a qualifying asset, are capitalized until the asset is substantially completed.*

**r. Sewa**

**r. Lease**

Grup mengadopsi dan menerapkan PSAK 73 yang mengklasifikasikan pengakuan liabilitas sewa yang sebelumnya diklasifikasikan sebagai "sewa pembiayaan".

*Group has adopted and applied PSAK 73, whereas set the classification of the recognition of lease liabilities in relation to leases which previously was been classified as "consumer financing lease".*

**Sebagai Lessee**

**As Lessee**

Sebagai penyewa, pada saat dimulainya kontrak, Grup menilai apakah kontrak merupakan atau mengandung sewa. Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

*As lessee, at inception of a contract, the Group identified whether the contract is or consists a lease. A contract is or consist a lease if the contract provides right to contract the uses of an identified assets for a period of time in exchange for compensation.*





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**Ekshibit E/28**

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
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**r. Sewa (Lanjutan)**

**r. Lease (Continued)**

**Sebagai Lessee (Lanjutan)**

**As Lessee (Continued)**

Dalam menilai suatu kontrak memberikan hak pengendalian penggunaan aset identifikasian, Grup menilai kondisi berikut:

*In identify a contract provides right to control the use of an identified assets, the Group assess certain condition:*

- a. Grup memiliki hak untuk memperoleh seluruh manfaat ekonomi secara substansial dari penggunaan aset identifikasian; dan
- b. Grup memiliki hak untuk menentukan penggunaan aset identifikasian, yang diperoleh melalui pengambilan keputusan yang relevan atas bagaimana dan tujuan penggunaan aset yang telah ditentukan sebelumnya.

- a. Group has rights to substantially obtain all economic benefits from the use of the asset within the period of use; and
- b. Group has right to decide the use of an identified asset, derived from relevant right to decision-making on how and the purpose of use of assets which has determined.

Pada tanggal permulaan atau pada saat penilaian kembali kontrak yang mengandung sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga relatif tersendiri dari komponen sewa dan harga agregat tersendiri dari komponen non-sewa.

*On inception or a reassessment of a contract consisting lease component, Group allocates the compensation in the contract to each component of lease based on its own relative price of the component of lease and the its own aggregate pricing of component of non-lease.*

Pada tanggal permulaan sewa, Grup mengakui aset hak-guna dan liabilitas sewa. Aset hak-guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal dimulainya sewa.

*At commencement lease date, Group recognize right-of-use assets and a lease liability. Right-of-use assets are initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payment made at or before the commencement date.*

Aset hak-guna disusutkan menggunakan metode garis lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

*Right-of-use assets are depreciated using the straight-line method from the commencement date to the earlier of the end of useful life of the right-of-use asset or at the end of lease term.*

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan dengan menggunakan suku bunga implisit dalam sewa atau jika suku bunga tersebut tidak dapat ditentukan, maka penggunaan suku bunga pinjaman inkremental. Pada umumnya, Grup menggunakan suku bunga pinjaman inkremental sebagai tingkat suku bunga diskonto.

*Lease liability initially measured at the present value of the lease payments that are not paid at the commencement date, and discounted using the interest rate implicit in the lease, or if the rate cannot be readily determined, using incremental borrowing rate. Generally, Group uses its incremental borrowing rate as the discount rate.*

Sebagai penyewa, pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap termasuk pembayaran tetap secara substansi, pembayaran variabel yang tergantung pada indeks atau suku bunga pada tanggal permulaan, jumlah yang diperkirakan dapat dibayarkan oleh penyewa dengan jaminan nilai residual, harga eksekusi opsi beli jika terdapat kepastian eksekusi opsi tersebut, dan penalti karena penghentian awal sewa kecuali terdapat cukup kepastian untuk tidak ada penghentian lebih awal.

*As lessee, lease payment includes in the measurement of the lease liability comprise fixed payment including in substance fixed payments, variable lease payments that depend on an index or a rate at the commencement date, amounts expected to be payable under a residual value guarantee, the exercise price under a purchase option with reasonably certain to exercise, and penalty on early termination of a lease unless reasonably certain not to early terminate.*

Pembayaran sewa dialokasikan menjadi bagian pokok dan biaya keuangan. Biaya keuangan dibebankan pada laba rugi selama periode sewa sehingga menghasilkan tingkat suku bunga periodik yang konstan atas saldo liabilitas untuk setiap periode.

*Each lease payment is allocated between the liability and finance cost. The finance cost is charge to profit or loss over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.*

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## Ekshibit E/29

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
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**r. Sewa (Lanjutan)**

**r. Lease (Continued)**

Jika sewa mengalihkan kepemilikan aset pendasar kepada Grup pada akhir masa sewa atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka Grup melakukan penyusutan aset hak-guna dari tanggal permulaan hingga akhir umur manfaat aset pendasar. Jika tidak, maka Grup melakukan penyusutan aset hak-guna dari tanggal permulaan hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa.

*If the lease transfers ownership of the underlying asset to the Group at the end of the lease term or if the cost of the right-of-use assets reflects that the Group will exercise a purchase option, the Group will depreciate from the commencement date to the end of the useful life of the underlying asset. Otherwise, the Group depreciates the right-of-use assets from the commencement date to the earlier of the end of useful life of the right-use-assets or the end of lease term.*

Grup tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka pendek yang masa sewa terdiri dari 12 bulan atau kurang, yang dicatat sebagai sewa dimuka dan dibebankan dengan dasar garis lurus selama periode sewa.

*The Group has not to recognize right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less, and recorded as prepayment lease and amortised over the lease-term use a straight-line basis.*

**Sebagai Lessor**

**As Lessor**

Sebagai pesewa, apabila aset disewakan melalui sewa pembiayaan, nilai kini pembayaran sewa diakui sebagai piutang. Selisih antara nilai piutang bruto dan nilai kini piutang tersebut diakui sebagai penghasilan sewa pembiayaan ditangguhkan.

*As lessor, when assets are leased out under a finance lease, the present value of the lease payments is recognised as receivable. The difference between the gross receivables and the present value of the receivable is recognised as unearned finance lease income.*

Penghasilan sewa diakui selama masa sewa dengan menggunakan metode investasi neto yang mencerminkan tingkat pengembalian periodik yang konstan.

*Lease income is recognised over the term of the lease using the net investment method which reflect a constant periodic rate of return.*

Apabila aset disewakan melalui sewa operasi, aset disajikan pada laporan posisi keuangan sesuai sifat aset tersebut. Penghasilan sewa diakui sebagai pendapatan dengan dasar garis lurus selama masa sewa.

*When assets are leased out under an operating lease, the assets are presented in the statement of financial position based on the nature of asset. Lease income is recognised over the term of the lease on a straight-line basis.*

**s. Imbalan Pasca-Kerja**

**s. Post-Employment Benefits**

**Imbalan kerja jangka pendek**

**Short-term employee benefits**

Imbalan kerja jangka pendek diakui pada saat terutang kepada karyawan berdasarkan metode akrual.

*Short-term employee benefits which are recognised when they accrue to the employees.*

**Imbalan pensiun dan imbalan pasca-kerja lainnya**

**Pension benefits and other post-employment benefits**

Grup mengakui imbalan kerja jangka pendek berdasarkan metode akrual sesuai dengan Undang-Undang Cipta Kerja No. 11/2020 tanggal 5 Oktober 2020 dan peraturan turunannya.

*The Group recognised an unfunded employee benefits liability in accordance with Omnibus Law No. 11/2020 dated 5 October 2020 and the related regulations.*

Liabilitas imbalan pasca-kerja merupakan nilai kini imbalan pasca-kerja pada tanggal pelaporan dan penyesuaian atas keuntungan atau kerugian aktuarial. Perhitungan liabilitas imbalan pasca-kerja menggunakan metode *Projected Unit Credit* oleh aktuaris independen.

*The pension post-employment benefits is the present value of the post-employment benefits at the reporting date together with adjustments for actuarial gain or losses. The cost of providing post-employment benefits obligation is determined using the Projected Unit Credit method by an independent actuary.*



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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**s. Imbalan Pasca-Kerja (Lanjutan)**

**s. Post-Employment Benefits (Continued)**

**Imbalan pensiun dan imbalan pasca-kerja lainnya  
(Lanjutan)**

**Pension benefits and other post-employment  
benefits (Continued)**

Nilai kini imbalan pasca-kerja ditentukan dengan mendiskontokan estimasi arus kas di masa depan dengan menggunakan tingkat bunga obligasi pemerintah jangka panjang pada tanggal pelaporan dan memiliki jangka waktu yang sama dengan liabilitas imbalan pensiun yang bersangkutan.

*The present value of the post-employment benefits is determined by discounting the estimated future cash outflows using the yield at the reporting date of long-term government bonds and that have terms to maturity similar to the related pension obligation.*

Keuntungan atau kerugian aktuarial yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial yang jumlahnya dibebankan atau dikreditkan di penghasilan komprehensif lainnya sebesar nilai yang timbul pada periode tersebut.

*Actuarial gains or losses arising from experience adjustment and changes in actuarial assumptions are charged or credited to equity in other comprehensive income in the period in which they arise.*

Biaya jasa lalu akan diakui segera dalam laporan laba rugi dan penghasilan komprehensif lainnya.

*The past service costs are recognised immediately in statement of profit or loss and other comprehensive income.*

Keuntungan dan kerugian dari kurtailmen atau penyelesaian imbalan pasca-kerja diakui ketika kurtailmen atau penyelesaian tersebut terjadi.

*Gains or losses on the curtailment or settlement of the post-employment benefits are recognised when the curtailment or settlement occurs.*

Grup memberikan imbalan pasca-kerja lainnya, seperti uang penghargaan dan uang pisah. Imbalan berupa uang penghargaan diberikan apabila karyawan bekerja hingga mencapai usia pensiun. Sedangkan imbalan berupa uang pisah, dibayarkan kepada karyawan yang mengundurkan diri secara sukarela, setelah memenuhi minimal masa kerja tertentu. Imbalan ini dihitung dengan menggunakan metodologi yang sama dengan metodologi yang digunakan dalam perhitungan pensiun imbalan pasca-kerja.

*The Group also provides other post-employment benefits, such as service pay and separation pay. The service pay benefit vests when the employees reach their retirement age. The separation pay benefit is paid to employees in the case of voluntary resignation, subject to a minimum number of years of services. These benefits have been accounted for using the same methodology to compute post-employment benefits pension plan.*

**t. Modal Saham**

**t. Share Capital**

Modal saham diukur sebesar nilai nominal untuk semua saham yang ditempatkan dan beredar.

*Share capital is measured at par value for all shares issued and outstanding.*

Biaya tambahan langsung yang berkaitan dengan penerbitan saham baru disajikan pada ekuitas sebagai pengurang, neto setelah pajak, dari jumlah yang diterima. Selisih lebih antara jumlah yang diterima dengan nilai nominal yang timbul dari penerbitan saham dikreditkan ke tambahan modal disetor pada ekuitas.

*Incremental costs directly attributable to the issuance of new shares are shown in equity as a deduction, net of tax, from the proceeds. Any excess of the proceeds over the par value arising from the issuance of shares of stock is credited to capital paid in excess of par value in the equity.*

**u. Laba ditahan**

**u. Retained earnings**

Laba ditahan merupakan akumulasi laba atau rugi bersih, setelah dikurangi pembagian dividen dan penyesuaian modal lainnya. Jika akun laba ditahan memiliki saldo debit, hal itu disebut "defisit". Defisit bukanlah aset tetapi pengurangan ekuitas.

*Retained earnings represent the accumulated net income or losses, net of any dividend distributions and other capital adjustments. When the retained earnings account has a debit balance, it is called "deficit." A deficit is not an asset but a deduction from equity*

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## Ekshibit E/31

## Exhibit E/31

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**v. Dividen**

**v. Dividend**

Pembagian dividen kepada para pemegang saham diakui sebagai suatu liabilitas dalam laporan keuangan konsolidasian pada periode ketika dividen tersebut disetujui oleh para pemegang saham. Pembagian dividen diakui sebagai liabilitas ketika dividen disetujui berdasarkan rapat direksi sesuai dengan anggaran dasar Grup.

*The distribution of final dividends to shareholders, dividends are recognised as liabilities when dividends are approved by stockholders. The distribution of dividends to stockholders is recognised as liability when dividends are approved based on the Board of Directors' resolutions refer to articles of association of the Group.*

**w. Laba per Saham Dasar**

**w. Basic Earnings per Share**

Laba per saham dasar dihitung dengan membagi laba periode berjalan yang dapat diatribusikan kepada pemilik dengan rata-rata tertimbang jumlah saham beredar dalam periode yang bersangkutan.

*Basic earnings per share is computed by dividing profit for the period attributable to equity holders by the weighted average number of outstanding share during the period.*

**x. Pengakuan Pendapatan dan Beban**

**x. Revenue and Expenses Recognition**

Group mengadopsi PSAK 72 yang memperkenalkan kerangka baru berupa lima-tahapan model untuk menentukan bagaimana, berapa dan kapan pendapatan diakui, sebagai berikut:

*The Group adopted PSAK 72, which introduces a new five-step model framework for determining whether, how much and when the revenue is recognised, as follows:*

1. Mengidentifikasi kontrak dengan pelanggan
2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda ke pelanggan.
3. Menentukan hanya transaksi, setelah dikurangi diskon, retur, insentif penjualan dan pajak pertambahan nilai yang berhak diperoleh suatu entitas sebagai kompensasi atas penyerahannya barang atau jasa yang dijanjikan kepada pelanggan.
4. Mengalokasi harga transaksi setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual dari setiap barang atau jasa yang dijanjikan di kontrak.
5. Pengakuan pendapatan ketika kewajiban pelaksanaan telah dipenuhi ketika barang atau jasa yang dijanjikan diserahkan kepada pelanggan.

1. Identify contracts with customers.
2. Identify the performance obligation, in the contract, to transfer to customer goods or services that are distinct.
3. Determine the transaction price, net of discounts, returns, sales incentives, and value added tax, which an entity expects to be entitled to exchange for transferring promised goods or services to a customer.
4. Allocate the transaction price to each performance obligation on the basis of the selling prices of each goods or services promised in the contract.
5. Recognise revenue when performance obligation is satisfied by transferring a promised good or service to a customer.

Pendapatan diakui bila besar kemungkinan manfaat ekonomi akan diperoleh Grup dan jumlahnya dapat diukur secara andal.

*Revenue is recognised to the extent that is probable that the economic benefits will flow to the Group and the revenue can be reliably measured.*

Pendapatan dari penjualan obat dan perlengkapan medis diakui pada saat barang diserahkan kepada pasien. Pendapatan layanan penunjang medis diakui pada saat jasa telah diberikan. Pendapatan kamar rawat inap, kamar operasi dan bersalin diakui pada saat kamar digunakan dan pendapatan jasa tenaga ahli diakui pada saat jasa diberikan sesuai dengan bagian yang menjadi hak Grup.

*Revenue from sale of drugs and medical supplies is recognised when they are delivered to the patient. Revenue from medical support service is recognised when the service is rendered. Revenue from inpatient room, operating and delivery room is recognised when the room is used and revenue from professional fee's is recognised when the service is rendered in accordance with portion of the Group's entitlements.*

Uang muka pasien merupakan pembayaran diterima di muka dari pasien yang akan diperhitungkan dengan penggunaan obat dan perlengkapan medis dan jasa yang akan dibebankan kepada pasien yang bersangkutan.

*Advance from patients represents payments received from patient which will be accounted with the usage of drugs and medical supplies and services that will be charged to the related patient.*



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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**x. Pengakuan Pendapatan dan Beban (Lanjutan)**

**x. Revenue and Expenses Recognition (Continued)**

Beban pokok dan beban operasi yang manfaat ekonominya menurun selama periode akuntansi dalam bentuk pengeluaran atau penurunan aset atau timbulnya liabilitas yang menghasilkan penurunan ekuitas, selain yang berkaitan dengan distribusi kepada pemegang saham. Biaya dan beban diakui pada saat terjadinya (dasar akrual).

*Costs and expenses are decreases in economic benefits during the accounting period in the form of outflows or decrease of assets or incurrence of liabilities that result in decrease in equity, other than those relating to distribution to equity participants. Costs and expenses are recognised when incurred (accrual basis).*

**y. Klasifikasi Lancar versus Tidak Lancar**

**y. Current versus non-current classification**

Grup menyajikan aset dan liabilitas dalam laporan posisi keuangan konsolidasian berdasarkan klasifikasi lancar/tak lancar. Suatu aset disajikan lancar bila:

*The Group present assets and liabilities in the statement of financial position based on current/non-current classification. An asset is current when it is:*

- akan direalisasi, dijual atau dikonsumsi dalam siklus operasi normal,
- untuk diperdagangkan,
- akan direalisasi dalam 12 bulan setelah tanggal pelaporan, atau kas atau setara kas kecuali yang dibatasi penggunaannya atau akan digunakan untuk melunasi suatu liabilitas dalam paling lambat 12 bulan setelah tanggal pelaporan.

- *expected to be realised or intended to be sold or consumed in the normal operating cycle,*
- *held primarily for the purpose of trading*
- *expected to be realised within 12 months after the reporting period, or cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least 12 months after the reporting period.*

Seluruh aset lain diklasifikasikan sebagai tidak lancar.

*All other assets are classified as non-current.*

Suatu liabilitas disajikan lancar bila:

*A liability is current when it is:*

- akan dilunasi dalam siklus operasi normal,
- untuk diperdagangkan,
- akan dilunasi dalam 12 bulan setelah tanggal pelaporan, atau
- tidak ada hak tanpa syarat untuk menangguhkan pelunasannya dalam paling tidak 12 bulan setelah tanggal pelaporan.

- *expected to be settled in the normal operating cycle,*
- *held primarily for the purpose of trading,*
- *due to be settled within 12 months after the reporting period, or*
- *there is no unconditional right to defer the settlement of the liability for at least 12 months after the reporting period.*

Seluruh liabilitas lain diklasifikasikan sebagai tidak lancar.

*All other liabilities are classified as non-current.*

Aset dan liabilitas pajak tangguhan diklasifikasikan sebagai aset dan liabilitas tidak lancar.

*Deferred tax assets and liabilities are classified as non-current assets and liabilities.*

**z. Klasifikasi instrumen keuangan antara utang dan ekuitas**

**z. Classification of financial instruments between debt and equity**

Dari perspektif penerbit, instrumen keuangan diklasifikasikan sebagai instrumen utang jika terdapat kewajiban kontraktual untuk:

*From the perspective of the issuer, a financial instrument is classified as debt instrument if it provides for a contractual obligation to:*

- menyerahkan uang tunai atau aset keuangan lainnya ke entitas lain;
- menukar aset keuangan atau liabilitas keuangan dengan entitas lain dalam kondisi yang berpotensi tidak menguntungkan bagi Grup; atau

- *deliver cash or another financial asset to another entity;*
- *exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavorable to the Group; or*

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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**z. Klasifikasi instrumen keuangan antara utang dan ekuitas (Lanjutan)**

**z. Classification of financial instruments between debt and equity (Continued)**

Dari perspektif penerbit, instrumen keuangan diklasifikasikan sebagai instrumen utang jika terdapat kewajiban kontraktual untuk: (Lanjutan)

*From the perspective of the issuer, a financial instrument is classified as debt instrument if it provides for a contractual obligation to: (Continued)*

- memenuhi kewajiban selain dengan menukar sejumlah uang tunai atau aset keuangan lain dengan jumlah tetap saham ekuitas sendiri.

- satisfy the obligation other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of own equity shares.

Jika Grup tidak memiliki hak tanpa syarat untuk menghindari pengiriman kas atau aset keuangan lain untuk menyelesaikan kewajiban kontraktualnya, kewajiban tersebut memenuhi definisi liabilitas keuangan.

*If the Group do not have an unconditional right to avoid delivering cash or another financial asset to settle its contractual obligation, the obligation meets the definition of a financial liability.*

**aa. Informasi Segmen**

**aa. Segment Information**

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasional. Pengambil keputusan operasional bertanggung jawab untuk mengalokasikan sumber daya, menilai kinerja segmen operasi dan membuat keputusan strategis.

*Operating segments are reported in a manner consistent with the internal reporting provided to chief operating decision-maker. The Chief operating decision-maker is responsible for allocating resources, assessing performance of the operating segments and making strategic decisions.*

Pendapatan, beban, hasil, aset dan liabilitas segmen termasuk item-item yang dapat diatribusikan langsung kepada suatu segmen serta item-item yang dapat dialokasikan dengan dasar yang sesuai dengan segmen tersebut. Segmen ditentukan sebelum saldo dan transaksi antar perusahaan dieliminasi sebagai bagian dari proses konsolidasi.

*Revenues, expenses, results, assets and liabilities of segments include items directly attributable to a segment as well as items that can be allocated on a reasonable basis to the segment. Segment is determined before inter-company balances and transactions are eliminated as part of the consolidation process.*

**ab. Peristiwa Setelah Tanggal Pelaporan**

**ab. Events after Reporting Period**

Peristiwa setelah tanggal pelaporan yang mempengaruhi laporan keuangan konsolidasian Grup di tanggal pelaporan (*adjusting events*) disajikan pada laporan keuangan. Peristiwa setelah tanggal pelaporan yang tidak mempengaruhi laporan keuangan konsolidasian (*non adjusting events*) Grup di tanggal pelaporan disajikan pada catatan atas laporan keuangan konsolidasian.

*Post year-end events that provide additional information about the Group's position at end of reporting period (adjusting events) are reflected in the consolidated financial statements. Post year-end events that are not adjusting events are disclosed in the notes to consolidated financial statements when material.*

**ac. Pengukuran nilai wajar**

**ac. Fair value measurements**

Nilai wajar adalah harga yang akan diterima untuk menjual aset atau dibayarkan untuk mengalihkan liabilitas dalam transaksi teratur antara pelaku pasar pada tanggal pengukuran. Pengukuran nilai wajar didasarkan pada asumsi bahwa transaksi untuk menjual aset atau mengalihkan liabilitas terjadi baik di pasar utama aset atau liabilitas, atau jika tidak ada pasar utama, paling banyak.

*Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability, or in the absence of a principal market, in the most advantageous market for the asset or liability.*



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**2. MATERIAL ACCOUNTING POLICY INFORMATION  
(Continued)**

**ac. Pengukuran nilai wajar (Lanjutan)**

**ac. Fair value measurements (Continued)**

Nilai wajar dari aktiva atau kewajiban diukur dengan menggunakan asumsi bahwa pelaku pasar akan menggunakan ketika harga aset atau kewajiban, dengan asumsi bahwa pelaku pasar bertindak dalam kepentingan ekonomi terbaik mereka.

*The fair value of an asset or liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.*

Perusahaan dan entitas anak menggunakan teknik penilaian yang sesuai dengan keadaan dan dimana data yang cukup tersedia untuk mengukur nilai wajar, memaksimalkan penggunaan input yang dapat diobservasi yang relevan dan meminimalkan penggunaan input yang tidak dapat diobservasi.

*The Company and its subsidiaries use valuation techniques that are 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.*

Seluruh aset dan liabilitas yang diukur atau diungkapkan nilai wajarnya dalam laporan keuangan konsolidasian dikategorikan dalam hierarki nilai wajar, yang diuraikan sebagai berikut, berdasarkan input level terendah yang signifikan terhadap pengukuran nilai wajar secara keseluruhan:

*All assets and liabilities for which fair value is measured or disclosed in the consolidated financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:*

- Tingkat 1: harga kuotasian (tidak disesuaikan) di pasar aktif untuk aset atau liabilitas yang identik;
- Tingkat 2: input selain harga kuotasian yang termasuk dalam Tingkat 1 yang dapat diobservasi untuk aset atau liabilitas, baik secara langsung maupun tidak langsung; dan
- Tingkat 3: input untuk aset atau liabilitas yang tidak didasarkan pada data pasar yang dapat diobservasi.

- *Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities;*
- *Level 2: inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and*
- *Level 3: inputs for the asset or liability that are not based on observable market data.*

Untuk aset dan liabilitas yang diakui dalam laporan keuangan konsolidasian secara berulang, Perusahaan dan Entitas Anak menentukan apakah transfer telah terjadi antar level dalam hierarki dengan menilai kembali kategorisasi pada setiap akhir periode pelaporan.

*For assets and liabilities that are recognized in the consolidated financial statements on a recurring basis, the Company and its subsidiaries determines whether transfers have occurred between levels in the hierarchy by re-assessing the categorization at the end of each reporting period.*

Untuk tujuan pengungkapan nilai wajar, Perusahaan dan Entitas Anak telah menentukan kelas aset dan liabilitas berdasarkan sifat, karakteristik, dan risiko aset atau liabilitas dan tingkat hierarki nilai wajar.

*For the purpose of fair value disclosures, the Company and its subsidiaries has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy.*

**3. PENGGUNAAN ESTIMASI DAN ASUMSI MATERIAL**

**3. USE OF MATERIAL ESTIMATES AND ASSUMPTIONS**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat 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 asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap nilai tercatat aset dan liabilitas dalam periode pelaporan berikutnya.

*The preparation of the Group's consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities at the end of the reporting period. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset and liability affected in future periods.*

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## Ekshibit E/35

## Exhibit E/35

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**3. PENGGUNAAN ESTIMASI DAN ASUMSI MATERIAL  
(Lanjutan)**

**3. USE OF MATERIAL ESTIMATES AND ASSUMPTIONS  
(Continued)**

**Estimasi dan Asumsi**

**Estimates and Assumptions**

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 tahun berikutnya diungkapkan di bawah ini.

*The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are disclosed below.*

Penyisihan Kerugian Kredit Ekspektasian dan Piutang Usaha

Allowance for Expected Credit Losses of Trade Receivables

Grup menggunakan matriks provisi untuk menghitung Kerugian Kredit Ekspektasian untuk piutang usaha. Tarif provisi didasarkan pada hari lewat jatuh tempo untuk pengelompokan berbagai segmen pelanggan yang memiliki pola kerugian yang serupa (yaitu menurut jenis dan peringkat pelanggan atau jenis produk, dan pertanggungansan kredit lainnya).

*Group determines ECL for trade receivables use a provision matrix. The provision rates are based on days past due for grouping of various customer segments that have similar loss patterns (i.e., by customer type and rating or by product type, and coverage by form of credit insurance).*

Matriks provisi awalnya ditentukan berdasarkan tarif default yang diamati secara historis Grup. Grup akan melakukan analisa matriks untuk menyesuaikan pengalaman kerugian kredit historis dengan informasi berorientasi ke depan, dimana penilaian hubungan antara tingkat default yang diamati secara historis, estimasi kondisi ekonomi dan ECL adalah perkiraan yang signifikan. Jumlah ECL sensitif terhadap perubahan keadaan dan prakiraan kondisi ekonomi walaupun dimungkinkan hal tersebut tidak mewakili *default* pelanggan sebenarnya di masa mendatang.

*The provision matriks is initially based on the Group's historical observed defaults rates. The Group will calibrate the matrix to adjust the historical credit loss occurred with forward-looking information, whereas, the assessment of linked between historical observed default rates, forecast economic conditions and ECL's is significant estimates. The amount of ECL's is sensitive to changes in circumstances and of forecast economic condition although its may also not represent the customer's actual default in future*

Cadangan Kerugian Penurunan Nilai Persediaan

Allowance for Impairment Losses on Inventories

Penyisihan penurunan nilai pasar dan keusangan persediaan, jika ada, diestimasi berdasarkan fakta dan situasi yang tersedia, termasuk namun tidak terbatas kepada, kondisi fisik persediaan yang dimiliki, harga jual pasar, estimasi biaya penyelesaian dan estimasi biaya yang timbul untuk penjualan. Provisi dievaluasi kembali dan disesuaikan jika terdapat tambahan informasi yang mempengaruhi jumlah yang diestimasi. Penjelasan lebih rinci diungkapkan dalam Catatan 8.

*Allowance for decline in market value and obsolescence of inventories, if any, is estimated based on available facts and circumstances, including but not limited to, the inventories' own physical conditions, their market selling prices, estimated costs of completion and estimated costs to be incurred for their sales. The provisions are re-evaluated and adjusted as additional information received affects the estimated amount. Further details are disclosed in Note 8.*

Pajak Tangguhan

Deferred Tax

Grup menelaah jumlah tercatat aset pajak tangguhan pada setiap akhir tahun keuangan dan mengurangi aset pajak tangguhan sejauh tidak lagi dimungkinkan bahwa laba kena pajak masa depan yang memadai akan tersedia untuk memungkinkan seluruh atau sebagian aset pajak penghasilan tangguhan untuk dimanfaatkan. Estimasi signifikan manajemen diperlukan untuk menentukan jumlah aset pajak tangguhan yang dapat diakui, berdasarkan kemungkinan waktu dan tingkat laba kena pajak masa depan dengan strategi perencanaan pajak masa depan. Rincian lebih lanjut diungkapkan dalam Catatan 19d.

*The Group reviews the carrying amounts of deferred tax assets at each financial year-end and reduces deferred income tax assets to the extent that it is no longer probable that sufficient future taxable profits will be available to allow all or part of the deferred income tax assets to be utilized. Significant management estimates are required to determine the amount of deferred tax assets that can be recognised, based upon the likely timing and level of future taxable profits with future tax planning strategies. Further details are disclosed in Note 19d.*





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**3. PENGGUNAAN ESTIMASI DAN ASUMSI MATERIAL  
(Lanjutan)**

**3. USE OF MATERIAL ESTIMATES AND ASSUMPTIONS  
(Continued)**

**Estimasi dan Asumsi (Lanjutan)**

**Estimates and Assumptions (Continued)**

Penyusutan Aset Tetap

Depreciations Property and Equipment

Biaya perolehan aset tetap disusutkan dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomisnya. Manajemen mengestimasi masa manfaat ekonomis aset tetap antara 2 sampai dengan 20 tahun. Ini adalah umur yang secara umum diharapkan dalam industri dimana Grup menjalankan bisnisnya. Perubahan tingkat pemakaian dan perkembangan teknologi dapat mempengaruhi masa manfaat ekonomis dan nilai sisa aset, dan karenanya beban penyusutan masa depan mungkin direvisi. Penjelasan lebih lanjut diungkapkan dalam Catatan 11.

*The costs of property and equipment are depreciated on a straight-line method over their estimated useful lives. Management properly estimates the useful lives of these property and equipment to be within 2 to 20 years. These are common life expectancies applied in the industry where the Group conducts its business. Changes in the expected level of usage and technological development could impact the economic useful lives and the residual values of these assets, and therefore future depreciation charges could be revised. Further details are disclosed in Note 11.*

Imbalan Pasca-Kerja

Post-Employment Benefits

Penentuan liabilitas imbalan pasca-kerja tergantung pada pemilihan asumsi tertentu yang digunakan oleh akutaris dalam menghitung jumlah liabilitas tersebut. Asumsi tersebut termasuk antara lain tingkat diskonto dan kenaikan gaji. Realisasi yang berbeda dari asumsi Grup diakumulasi dan diamortisasi selama periode mendatang dan akibatnya akan berpengaruh terhadap jumlah liabilitas yang diakui di masa mendatang.

*The determination of post-employment benefits liabilities depends on selection of certain assumption used by actuary for the calculation of the liability. These assumptions include discount rate and rate of increase in salaries. Different realization from Group' assumptions are accumulated and amortized over the future periods and consequently will affect liabilities recognised in the future.*

Sementara Grup berkeyakinan bahwa asumsi tersebut adalah wajar dan sesuai, perbedaan signifikan pada hasil aktual atau perubahan signifikan dalam asumsi yang ditetapkan Grup dapat mempengaruhi secara material liabilitas diestimasi atas imbalan kerja dan beban imbalan kerja. Penjelasan lebih lanjut diungkapkan dalam Catatan 21.

*While the Group believes that its assumptions are reasonable and appropriate, significant differences in the actual results or significant changes in the Group's assumptions may materially affect its estimated employee benefits liability and employee benefits expense. Further details are disclosed in Note 21.*

Sewa

Leases

Penentuan apakah suatu perjanjian mengandung unsur sewa membutuhkan pertimbangan yang cermat untuk menilai apakah perjanjian tersebut memberikan hak untuk mendapatkan secara substantial seluruh manfaat ekonomi dari penggunaan aset identifikasian dan hak untuk mengarahkan menggunakan aset identifikasian, bahkan jika hak tersebut tidak dijabarkan secara eksplisit dalam perjanjian.

*Determining whether an arrangement is or contains a lease requires careful judgement to assess whether the arrangement conveys a right to obtain substantially all the economic benefits from use of the asset throughout the period of use and right to direct the use of the asset, even if the right is not explicitly specified in the arrangement.*

Tagihan restitusi pajak

Claims for tax refund

Manajemen mempertimbangkan jumlah yang tercatat pada akun ini dapat dipulihkan dan direstitusi oleh kantor pajak berdasarkan peraturan pajak yang berlaku.

*Management uses judgment that the amounts recorded under this account is recoverable and refundable by tax office based on current enacted tax regulation.*

Pajak Penghasilan

Income Tax

Pertimbangan signifikan dilakukan dalam menentukan provisi atas pajak penghasilan badan. Terdapat transaksi dan perhitungan tertentu yang penentuan pajak akhirnya adalah tidak pasti dalam kegiatan usaha normal. Grup mengakui liabilitas atas pajak penghasilan badan berdasarkan estimasi apakah akan terdapat tambahan pajak penghasilan badan.

*Significant judgment is involved in determining the provision for corporate income tax. There are certain transactions and computation for which the ultimate tax determination is uncertain during the ordinary course of business. The Group recognizes liabilities for expected corporate income tax issues based on estimates of whether additional corporate income tax will be due.*

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4. KAS DAN SETARA KAS

|   | 31 Desember 2023/<br><u>31 December 2023</u> | 31 Desember 2022/<br><u>31 December 2022</u> |
|---|--|--|
| <b>K a s - Rupiah</b>                         | <u>2.367.627.926</u>                         | <u>2.689.252.683</u>                         |
| <b>B a n k</b>                                |  |  |
| <b>Rupiah</b>                                 |  |  |
| PT Bank Mandiri (Persero) Tbk                 | 68.163.971.986                               | 39.637.617.477                               |
| PT Bank Syariah Indonesia Tbk                 | 38.488.189.582                               | 58.429.017.892                               |
| PT Bank Central Asia Tbk                      | 35.774.675.661                               | 454.353.901.603                              |
| PT Bank Negara Indonesia (Persero) Tbk        | 10.406.587.533                               | 7.576.485.761                                |
| PT Bank Rakyat Indonesia (Persero) Tbk        | 6.294.371.618                                | 8.063.336.977                                |
| PT Bank CIMB Niaga Tbk                        | 3.313.854.587                                | 2.617.818.497                                |
| PT Bank Victoria Internasional Tbk            | 3.059.870.698                                | 13.872.243.725                               |
| PT Bank Pembangunan Daerah Jawa Timur Tbk     | 1.232.550.793                                | 1.159.180.383                                |
| PT Bank China Construction Bank Indonesia Tbk | 491.174.524                                  | 807.669.083                                  |
| PT Bank Tabungan Negara (Persero) Tbk         | 395.077.390                                  | 538.163.934                                  |
| PT Bank Muamalat Tbk                          | 307.511.296                                  | 404.196.226                                  |
| PT Bank CIMB Syariah                          | 228.714.409                                  | 287.158.816                                  |
| PT Bank Jago Tbk                              | 157.807.300                                  | 105.136.238                                  |
| PT Bank Mega Tbk                              | 139.772.235                                  | -  |
| PT Bank UOB Indonesia                         | -  | 14.075.632                                   |
| Sub - jumlah                                  | <u>168.454.129.612</u>                       | <u>587.866.002.244</u>                       |
| <b>Deposito berjangka - Rupiah</b>            |  |  |
| PT Bank Mandiri (Persero) Tbk                 | 399.500.000.000                              | 5.054.375.000                                |
| PT Bank Syariah Indonesia Tbk                 | 36.901.598.346                               | 21.341.953.823                               |
| PT Bank Negara Indonesia (Persero) Tbk        | 7.084.653.541                                | -  |
| PT Bank Mega Tbk                              | 5.000.000.000                                | -  |
| PT Bank China Construction Bank Indonesia Tbk | 2.750.000.000                                | 7.326.087.142                                |
| PT Bank Jago Tbk                              | -  | 5.000.000.000                                |
| Sub-jumlah                                    | <u>451.236.251.887</u>                       | <u>38.722.415.965</u>                        |
| <b>Jumlah Kas dan Setara Kas</b>              | <u><u>622.058.009.425</u></u>                | <u><u>629.277.670.892</u></u>                |

Pada tanggal 31 Desember 2023 dan 2022, terdapat deposito berjangka yang digunakan sebagai jaminan atas utang bank (Catatan 20).

Pada tanggal 31 Desember 2023 dan 2022, seluruh kas dan setara kas ditempatkan pada pihak ketiga.

4. CASH AND CASH EQUIVALENTS

|   | 31 Desember 2023/<br><u>31 December 2023</u> | 31 Desember 2022/<br><u>31 December 2022</u> |
|---|--|--|
| <b>Cash on hand - Rupiah</b>                  | <u>2.367.627.926</u>                         | <u>2.689.252.683</u>                         |
| <b>Cash in banks</b>                          |  |  |
| <b>Rupiah</b>                                 |  |  |
| PT Bank Mandiri (Persero) Tbk                 | 68.163.971.986                               | 39.637.617.477                               |
| PT Bank Syariah Indonesia Tbk                 | 38.488.189.582                               | 58.429.017.892                               |
| PT Bank Central Asia Tbk                      | 35.774.675.661                               | 454.353.901.603                              |
| PT Bank Negara Indonesia (Persero) Tbk        | 10.406.587.533                               | 7.576.485.761                                |
| PT Bank Rakyat Indonesia (Persero) Tbk        | 6.294.371.618                                | 8.063.336.977                                |
| PT Bank CIMB Niaga Tbk                        | 3.313.854.587                                | 2.617.818.497                                |
| PT Bank Victoria Internasional Tbk            | 3.059.870.698                                | 13.872.243.725                               |
| PT Bank Pembangunan Daerah Jawa Timur Tbk     | 1.232.550.793                                | 1.159.180.383                                |
| PT Bank China Construction Bank Indonesia Tbk | 491.174.524                                  | 807.669.083                                  |
| PT Bank Tabungan Negara (Persero) Tbk         | 395.077.390                                  | 538.163.934                                  |
| PT Bank Muamalat Tbk                          | 307.511.296                                  | 404.196.226                                  |
| PT Bank CIMB Syariah                          | 228.714.409                                  | 287.158.816                                  |
| PT Bank Jago Tbk                              | 157.807.300                                  | 105.136.238                                  |
| PT Bank Mega Tbk                              | 139.772.235                                  | -  |
| PT Bank UOB Indonesia                         | -  | 14.075.632                                   |
| Sub-total                                     | <u>168.454.129.612</u>                       | <u>587.866.002.244</u>                       |
| <b>Time deposit - Rupiah</b>                  |  |  |
| PT Bank Mandiri (Persero) Tbk                 | 399.500.000.000                              | 5.054.375.000                                |
| PT Bank Syariah Indonesia Tbk                 | 36.901.598.346                               | 21.341.953.823                               |
| PT Bank Negara Indonesia (Persero) Tbk        | 7.084.653.541                                | -  |
| PT Bank Mega Tbk                              | 5.000.000.000                                | -  |
| PT Bank China Construction Bank Indonesia Tbk | 2.750.000.000                                | 7.326.087.142                                |
| PT Bank Jago Tbk                              | -  | 5.000.000.000                                |
| Sub-total                                     | <u>451.236.251.887</u>                       | <u>38.722.415.965</u>                        |
| <b>Total Cash and Cash Equivalents</b>        | <u><u>622.058.009.425</u></u>                | <u><u>629.277.670.892</u></u>                |

As of 31 December 2023 and 2022, there are time deposits that are pledged or used as collateral for bank loans (Note 20).

As of 31 December 2023 and 2022, all cash and cash equivalents are placed with third parties.

5. ASET KEUANGAN LANCAR LAINNYA

Akun ini merupakan penempatan investasi dana pada manajer investasi, PT Atrus Investama, pihak ketiga dengan perubahan nilai wajar melalui pendapatan komprehensif lain, sebagai berikut:

|                                      | 31 Desember 2023/<br><u>31 December 2023</u> | 31 Desember 2022/<br><u>31 December 2022</u> |
|--------------------------------------|--|--|
| Investasi yang tersedia untuk dijual | 17.000.000.000                               | 17.000.000.000                               |
| Rugi yang belum direalisasi          | <u>( 11.234.010.240)</u>                     | <u>( 8.355.123.547)</u>                      |
| <b>Neto</b>                          | <u><u>5.765.989.760</u></u>                  | <u><u>8.644.876.453</u></u>                  |

5. OTHER CURRENT FINANCIAL ASSETS

This account represents placement fund with fund manager, PT Atrus Investama, third party with recognition of fair-value through other comprehensive income, as follows:

Securities available for sale  
Unrealised loss

Net



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5. ASET KEUANGAN LANCAR LAINNYA (Lanjutan)

Rugi yang belum direalisasi per tanggal 31 Desember 2023 dan 2022 masing-masing sebesar Rp 11.234.010.240 dan Rp 8.355.123.547 disajikan sebagai bagian dari "Penghasilan Komprehensif Lain" pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

5. OTHER CURRENT FINANCIAL ASSETS (Continued)

Unrealised loss as of 31 December 2023 and 2022 amounted to Rp 11,234,010,240 and Rp 8,355,123,547 respectively, are presented as part of "Other Comprehensive Income" in the consolidated statement of profit or loss and other comprehensive income.

6. PIUTANG USAHA

a. Berdasarkan pelanggan

|  | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|--|---------------------------------------|---------------------------------------|
| <b>Pihak ketiga</b>                          |                                       |                                       |
| Perusahaan korporasi                         | 49.656.815.000                        | 59.028.912.575                        |
| Perusahaan Asuransi                          | 47.807.263.276                        | 39.074.408.499                        |
| Individu                                     | 6.953.612.864                         | 8.444.100.913                         |
| Kartu Kredit                                 | 1.524.072.509                         | 2.172.217.476                         |
| Lain-lain                                    | 8.489.019.528                         | 9.941.853.665                         |
| Sub-Jumlah                                   | 114.430.783.177                       | 118.661.493.128                       |
| Dikurangi: Cadangan kerugian penurunan nilai | ( 3.962.120.381)                      | ( 4.017.971.462)                      |
| <b>Neto</b>                                  | <b>110.468.662.796</b>                | <b>114.643.521.666</b>                |

b. Berdasarkan umur

|                                   | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|-----------------------------------|---------------------------------------|---------------------------------------|
| Belum jatuh tempo                 | 17.248.209.957                        | 15.125.814.048                        |
| Telah jatuh tempo:                |                                       |                                       |
| 1 - 30 hari                       | 48.902.079.820                        | 42.930.857.155                        |
| 31 - 60 hari                      | 21.250.819.153                        | 17.901.506.734                        |
| Lebih dari 90 hari                | 27.029.674.247                        | 42.703.315.191                        |
| Sub-Jumlah                        | 114.430.783.177                       | 118.661.493.128                       |
| Cadangan kerugian penurunan nilai | ( 3.962.120.381)                      | ( 4.017.971.462)                      |
| <b>Neto</b>                       | <b>110.468.662.796</b>                | <b>114.643.521.666</b>                |

Perubahan jumlah cadangan penurunan nilai pada piutang adalah sebagai berikut:

|                    | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|--------------------|---------------------------------------|---------------------------------------|
| Saldo awal         | 4.017.971.462                         | 7.309.504.165                         |
| Penambahan         | 195.067.595                           | 293.993.666                           |
| Penghapusan        | ( 250.918.676)                        | ( 3.585.526.369)                      |
| <b>Saldo akhir</b> | <b>3.962.120.381</b>                  | <b>4.017.971.462</b>                  |

6. TRADE RECEIVABLES

a. By customer

|                                       | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|---------------------------------------|---------------------------------------|---------------------------------------|
| <b>Third parties</b>                  |                                       |                                       |
| Corporate                             | 49.656.815.000                        | 59.028.912.575                        |
| Insurance companies                   | 47.807.263.276                        | 39.074.408.499                        |
| Individual                            | 6.953.612.864                         | 8.444.100.913                         |
| Credit-cards                          | 1.524.072.509                         | 2.172.217.476                         |
| Others                                | 8.489.019.528                         | 9.941.853.665                         |
| Sub-Total                             | 114.430.783.177                       | 118.661.493.128                       |
| Less: Allowance for impairment losses | ( 3.962.120.381)                      | ( 4.017.971.462)                      |
| <b>Net</b>                            | <b>110.468.662.796</b>                | <b>114.643.521.666</b>                |

b. By age

|                                 | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|---------------------------------|---------------------------------------|---------------------------------------|
| Not yet due                     | 17.248.209.957                        | 15.125.814.048                        |
| Past due:                       |                                       |                                       |
| 1 - 30 days                     | 48.902.079.820                        | 42.930.857.155                        |
| 31 - 60 days                    | 21.250.819.153                        | 17.901.506.734                        |
| More than 90 days               | 27.029.674.247                        | 42.703.315.191                        |
| Sub-Total                       | 114.430.783.177                       | 118.661.493.128                       |
| Allowance for impairment losses | ( 3.962.120.381)                      | ( 4.017.971.462)                      |
| <b>Net</b>                      | <b>110.468.662.796</b>                | <b>114.643.521.666</b>                |

The changes in allowance for impairment loss on trade receivables are as follows:

|                   | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
|-------------------|---------------------------------------|---------------------------------------|
| Beginning balance | 4.017.971.462                         | 7.309.504.165                         |
| Additional        | 195.067.595                           | 293.993.666                           |
| Written-off       | ( 250.918.676)                        | ( 3.585.526.369)                      |
| Ending balance    | 3.962.120.381                         | 4.017.971.462                         |

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**6. PIUTANG USAHA (Lanjutan)**

Berdasarkan penilaian status piutang usaha secara individual pada tanggal pelaporan, manajemen Grup yakin bahwa cadangan penurunan nilai piutang cukup untuk menutupi kemungkinan kerugian penurunan nilai.

Pada tanggal 31 Desember 2023 and 2022, tidak ada piutang usaha Grup yang diagunkan atau digunakan sebagai jaminan untuk pinjaman bank dan pinjaman lainnya.

Pada tanggal 31 Desember 2023 and 2022, seluruh piutang usaha dalam mata uang Rupiah.

**6. TRADE RECEIVABLES (Continued)**

*Based on review of individual bases of receivable accounts at the reporting dates, the Group's management believes that the allowance for impairment losses is sufficient to cover possible losses.*

*As of 31 December 2023 and 2022, there were no the Group's trade receivables that were pledged or used as collateral for bank loan and other borrowing.*

*As of 31 December 2023 and 2022, all trade receivables are denominated in Rupiah.*

**7. PIUTANG LAIN-LAIN**

**7. OTHER RECEIVABLES**

**a. Berdasarkan pihak**

**a. By parties**

|  | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |  |
|--|---|---|--|
| Pihak berelasi (Catatan 32a)                 | 15.239.704.881                                | 16.045.109.255                                | <i>Related parties (Note 32a)</i>            |
| <b>Pihak ketiga</b>                          |   |   | <b><i>Third parties</i></b>                  |
| Klinik fertilitas                            | 1.701.661.136                                 | 9.730.739.376                                 | <i>Fertility clinic</i>                      |
| Piutang dokter                               | 1.643.425.780                                 | 1.814.780.833                                 | <i>Doctor receivables</i>                    |
| Piutang karyawan                             | 968.742.254                                   | 547.030.934                                   | <i>Employee receivables</i>                  |
| Lain-lain (di bawah Rp 500 juta)             | 7.530.364.601                                 | 7.833.284.500                                 | <i>Others (below Rp 500 million)</i>         |
| Sub-Jumlah                                   | 11.844.193.771                                | 19.925.835.643                                | <i>Sub-Total</i>                             |
| Dikurangi: Cadangan kerugian penurunan nilai | ( 392.472.133)                                | ( 67.112.953)                                 | <i>Less: Allowance for impairment losses</i> |
| Sub - Jumlah                                 | <u>11.451.721.638</u>                         | <u>19.858.722.690</u>                         | <i>Sub - Total</i>                           |
| <b>Neto</b>                                  | <u>26.691.426.519</u>                         | <u>35.903.831.945</u>                         | <b><i>Net</i></b>                            |

**b. Berdasarkan umur**

**b. By age**

|  | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |  |
|--|---|---|--|
| Belum jatuh tempo                            | 11.780.333.365                                | 21.313.632.985                                | <i>Not yet due</i>                           |
| Telah jatuh tempo:                           |   |   | <i>Past due:</i>                             |
| 1 - 30 hari                                  | 1.013.900.914                                 | 1.726.915.585                                 | <i>1 - 30 days</i>                           |
| 31 - 60 hari                                 | 992.610.459                                   | 1.456.838.157                                 | <i>31 - 60 days</i>                          |
| Lebih dari 90 hari                           | 13.297.053.914                                | 11.473.558.171                                | <i>More than 90 days</i>                     |
| Sub-Jumlah                                   | 27.083.898.652                                | 35.970.944.898                                | <i>Sub-Total</i>                             |
| Dikurangi: Cadangan kerugian penurunan nilai | ( 392.472.133)                                | ( 67.112.953)                                 | <i>Less: Allowance for impairment losses</i> |
| <b>Neto</b>                                  | <u>26.691.426.519</u>                         | <u>35.903.831.945</u>                         | <b><i>Net</i></b>                            |

Pada tanggal 31 Desember 2023 dan 2022, seluruh piutang lain-lain dalam mata uang rupiah.

*As of 31 December 2023 and 2022, all other receivables are denominated in Rupiah.*

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8. PERSEDIAAN

|                    | 31 Desember 2023/<br>31 December 2023 |
|--------------------|---------------------------------------|
| Obat-obatan        | 29.262.483.946                        |
| Perlengkapan medis | 10.500.224.687                        |
| Lainnya            | 2.435.781.342                         |
| <b>Jumlah</b>      | <b>42.198.489.975</b>                 |

Manajemen Grup berkeyakinan bahwa seluruh persediaan dapat digunakan atau dijual, sehingga tidak diperlukan cadangan kerugian penurunan nilai untuk persediaan usang.

Pada tanggal 31 Desember 2023 and 2022, tidak ada persediaan Grup yang diagunkan atau digunakan sebagai jaminan untuk pinjaman bank dan pinjaman lainnya.

Pada tanggal 31 Desember 2023 dan 2022, persediaan Grup telah diasuransikan terhadap risiko kerugian akibat bencana alam, kebakaran, kerusakan, sabotase, pengrusakan dan gangguan bisnis lainnya dengan total pertanggungansian sekitar Rp 5.155.820.885 yang dianggap memadai oleh manajemen untuk menutup kemungkinan kerugian yang timbul dari risiko tersebut.

8. INVENTORIES

|               | 31 Desember 2022/<br>31 December 2022 |                  |
|---------------|---------------------------------------|------------------|
|               | 17.003.570.799                        | Medicines        |
|               | 17.505.731.374                        | Medical supplies |
|               | 4.939.806.191                         | Others           |
| <b>Jumlah</b> | <b>39.449.108.364</b>                 | <b>Total</b>     |

The Group's management believe that the inventories can be either used or sold, and therefore an allowance for impairment loss of obsolete stock is not considered necessary.

As of 31 December 2023 and 2022, there were no the Group's inventories that were pledged or used as collateral for bank loan and other borrowing.

As of 31 December 2023 and 2022, the Group's inventories have been covered by insurance against the risk of loss due to natural disaster, fire, riots, sabotage, vandalism and other business interruption with total coverage of approximately Rp 5,155,820,885 which is considered adequate by the management to cover possible losses arising from such risks.

9. BIAYA DIBAYAR DIMUKA DAN UANG MUKA

|  | 31 Desember 2023/<br>31 December 2023 |
|--|---------------------------------------|
| Uang muka pembelian  | 50.394.918.658                        |
| Kemitraan  | 11.020.803.891                        |
| Provisi bank   | 6.280.886.440                         |
| Perjanjian kerjasama   | 1.233.333.334                         |
| S e w a  | 900.482.328                           |
| Asuransi   | 312.609.840                           |
| Lainnya  | 3.843.169.820                         |
| <b>Sub-Jumlah</b>  | <b>73.986.204.311</b>                 |
| Dikurangi: Bagian yang jatuh tempo dalam satu tahun          |                                       |
| Uang muka pembelian  | ( 48.837.588.658)                     |
| Kemitraan  | ( 6.590.296.438)                      |
| Provisi bank   | ( 3.663.433.757)                      |
| S e w a  | ( 900.482.328)                        |
| Asuransi   | ( 312.609.840)                        |
| Lainnya  | ( 582.069.820)                        |
| <b>Sub-Jumlah - Bagian yang jatuh tempo dalam satu tahun</b> | <b>( 60.886.480.841)</b>              |
| <b>Bagian jangka panjang</b>                                 | <b>13.099.723.470</b>                 |

9. PREPAID EXPENSES AND ADVANCES

|   | 31 Desember 2022/<br>31 December 2022 |   |
|---|---------------------------------------|---|
|   | 49.168.837.374                        | Purchase advances                             |
|   | 9.577.837.172                         | Partnership                                   |
|   | -                                     | Bank provision                                |
|   | 1.341.666.613                         | Cooperation fee                               |
|   | 411.496.275                           | R e n t                                       |
|   | 472.772.102                           | Insurance                                     |
|   | 5.650.331.832                         | Others  |
| <b>Sub-Total</b>  | <b>66.622.941.368</b>                 | <b>Sub-Total</b>                              |
| Dikurangi: Bagian yang jatuh tempo dalam satu tahun         |                                       | Less: Current maturities                      |
| Uang muka pembelian   | ( 49.168.837.373)                     | Purchase advances                             |
| Kemitraan   | ( 2.906.077.363)                      | Partnership                                   |
| Provisi bank  | -                                     | Bank provision                                |
| S e w a   | ( 411.496.275)                        | R e n t                                       |
| Asuransi  | ( 472.772.102)                        | Insurance                                     |
| Lainnya   | ( 5.422.331.833)                      | Others  |
| <b>Sub-Total - Bagian yang jatuh tempo dalam satu tahun</b> | <b>( 58.381.514.946)</b>              | <b>Sub-Total - Current maturities portion</b> |
| <b>Bagian jangka panjang</b>                                | <b>8.241.426.422</b>                  | <b>Long-term portion</b>                      |

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9. BIAYA DIBAYAR DIMUKA DAN UANG MUKA (Lanjutan)

Akun kemitraan merupakan pengadaan fasilitas peralatan inseminasi dan peralatan sistem klinik dengan penempatan pada klinik-klinik fertilitas dengan kemitraan tersebut termasuk pelatihan tenaga kesehatan dengan masa amortisasi 3 tahun.

Perjanjian kerjasama merupakan *entrance fee* PT Diagnos Laboratorium Utama Tbk, dengan PT Riau Mulia Mitra Medika atau RS Budhi Mulia Pekanbaru.

9. PREPAID EXPENSES AND ADVANCES (Continued)

Partnership account represents facilities of medical equipment and clinic system placed at the fertilization clinics includes its medical operator training programs and amortised over 3 years.

Cooperation fee are entrance fee PT Diagnos Laboratorium Utama Tbk, with PT Riau Mulia Mitra Medika or RS Budhi Mulia Pekanbaru.

10. INVESTASI SAHAM

10. INVESTMENT IN SHARES

|  | Domisili/<br>Domicile | Presentase kepemilikan efektif/<br>Percentage of<br>effective ownership | Nilai tercatat / Carrying value       |                                       |
|--|-----------------------|---|---------------------------------------|---------------------------------------|
|  |                       |   | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |
| <i>Metode nilai wajar/ fair value method</i> |                       |   |                                       |                                       |
| PT Global Sekawan Kreasi                     | Bandung               | 35,00%  | 50.000.000.000                        | 50.000.000.000                        |
| Klinik Pintar Technologies Pte. Ltd.         | Singapura             | 7,57%   | 21.495.000.000                        | 21.495.000.000                        |
| Nalagenetics Pte. Ltd.                       | Jakarta               | 1,50%   | 7.194.500.000                         | 7.194.500.000                         |
| Asa Ren Pte. Ltd.                            | Singapura             | 1,27%   | 4.506.000.000                         | -                                     |
| <b>Jumlah/ Total</b>                         |                       |   | <b>83.195.500.000</b>                 | <b>78.689.500.000</b>                 |

11. ASET TETAP

11. PROPERTY AND EQUIPMENT

| 2023                        | 1 Januari/<br>1 January  | Penambahan/<br>Addition | Pengurangan/<br>Deduction | Reklasifikasi/<br>Reclassification | Entitas anak yang<br>baru diakuisisi/<br>Newly acquired<br>of subsidiaries | 31 Desember/<br>31 December | 2023                            |
|-----------------------------|--------------------------|-------------------------|---------------------------|------------------------------------|--|-----------------------------|---------------------------------|
| <b>Biaya perolehan</b>      |                          |                         |                           |                                    |  |                             | <b>Cost</b>                     |
| <b>Pemilikan langsung</b>   |                          |                         |                           |                                    |  |                             | <b>Direct acquisition</b>       |
| Tanah                       | 1.068.606.927.674        | 2.210.812.865           | -                         | 2.179.185.000                      | -  | 1.072.996.925.539           | Land                            |
| Bangunan                    | 430.318.910.385          | 47.840.045.746          | -                         | 46.187.836.688                     | -  | 524.346.792.819             | Building                        |
| Peralatan medis             | 399.913.351.416          | 58.198.193.346          | ( 8.631.109.560)          | 1.694.308.040                      | -  | 451.174.743.242             | Medical equipment               |
| Inventaris kantor           | 91.842.422.394           | 14.692.717.886          | ( 540.413.322)            | 743.384.290                        | -  | 106.738.111.248             | Office equipment                |
| Mesin dan instalasi         | 52.648.718.062           | 1.173.812.070           | -                         | -                                  | -  | 53.822.530.132              | Machine and installation        |
| Peralatan rumah tangga      | 10.562.226.307           | 3.763.990.170           | ( 2.583.754)              | 611.163.076                        | -  | 14.934.795.799              | Household equipment             |
| Kendaraan                   | 23.323.436.530           | 1.958.931.322           | ( 1.364.196.827)          | -                                  | -  | 23.918.171.025              | Vehicles                        |
|                             | 2.077.215.992.768        | 129.838.503.405         | ( 10.538.303.463)         | 51.415.877.094                     | -  | 2.247.932.069.804           |                                 |
| Bangunan dalam pelaksanaan  | 123.712.852.090          | 79.514.887.170          | ( 4.841.664.481)          | ( 51.415.877.094)                  | -  | 146.970.197.685             | Construction in progress        |
|                             | 2.200.928.844.858        | 209.353.390.575         | ( 15.379.967.944)         | -                                  | -  | 2.394.902.267.489           |                                 |
| <b>Akumulasi penyusutan</b> |                          |                         |                           |                                    |  |                             | <b>Accumulated depreciation</b> |
| <b>Pemilikan langsung</b>   |                          |                         |                           |                                    |  |                             | <b>Direct acquisition</b>       |
| Bangunan                    | 78.751.981.701           | 32.963.991.118          | -                         | ( 100.350.546)                     | -  | 111.615.622.273             | Building                        |
| Peralatan medis             | 251.894.591.358          | 40.305.362.453          | ( 5.346.372.066)          | 50.659.850                         | -  | 286.904.241.595             | Medical equipment               |
| Inventaris kantor           | 54.623.529.313           | 13.868.619.143          | ( 457.289.744)            | ( 24.759.850)                      | -  | 68.010.098.862              | Office equipment                |
| Mesin dan instalasi         | 36.784.125.005           | 3.617.966.540           | -                         | -                                  | -  | 40.402.091.545              | Machine and installation        |
| Peralatan rumah tangga      | 6.162.819.202            | 2.224.383.348           | -                         | 74.450.546                         | -  | 8.461.653.096               | Household equipment             |
| Kendaraan                   | 15.171.764.814           | 1.778.716.356           | ( 695.799.541)            | -                                  | -  | 16.254.681.629              | Vehicles                        |
|                             | 443.388.811.393          | 94.759.038.958          | ( 6.499.461.351)          | -                                  | -  | 531.648.389.000             |                                 |
| <b>Nilai Tercatat</b>       | <b>1.757.540.033.465</b> |                         |                           |                                    |  | <b>1.863.253.878.489</b>    | <b>Carrying Amount</b>          |



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11. ASET TETAP (Lanjutan)

11. PROPERTY AND EQUIPMENT (Continued)

| 2022                        | 1 Januari/<br>1 January | Penambahan/<br>Addition | Pengurangan/<br>Deduction | Reklasifikasi/<br>Reclassification | Entitas anak yang<br>baru diakuisisi/<br>Newly acquired<br>of subsidiaries | 31 Desember/<br>31 December | 2022                            |
|-----------------------------|-------------------------|-------------------------|---------------------------|------------------------------------|--|-----------------------------|---------------------------------|
| <b>Biaya perolehan</b>      |                         |                         |                           |                                    |  |                             | <b>Cost</b>                     |
| <b>Pemilikan langsung</b>   |                         |                         |                           |                                    |  |                             | <b>Direct acquisition</b>       |
| Tanah                       | 961.722.736.549         | 98.034.191.125          | -                         | -                                  | 8.850.000.000  | 1.068.606.927.674           | Land                            |
| Bangunan                    | 326.438.644.343         | 49.067.967.798          | -                         | 8.450.020.644                      | 46.362.277.600   | 430.318.910.385             | Building                        |
| Peralatan medis             | 349.117.735.006         | 39.125.508.153          | ( 4.228.565.705)          | 729.355.751                        | 15.169.318.211   | 399.913.351.416             | Medical equipment               |
| Inventaris kantor           | 66.641.545.512          | 14.823.022.128          | ( 546.784.627)            | 248.965.497                        | 10.675.673.884   | 91.842.422.394              | Office equipment                |
| Mesin dan instalasi         | 46.034.195.781          | 6.614.522.281           | -                         | -                                  | -  | 52.648.718.062              | Machine and installation        |
| Peralatan rumah tangga      | 8.644.274.312           | 1.953.659.495           | ( 54.485.000)             | 18.777.500                         | -  | 10.562.226.307              | Household equipment             |
| Kendaraan                   | 20.384.249.189          | 1.967.692.029           | ( 62.000.000)             | -                                  | 1.033.495.312  | 23.323.436.530              | Vehicles                        |
|                             | 1.778.983.380.692       | 211.586.563.009         | ( 4.891.835.332)          | 9.447.119.392                      | 82.090.765.007   | 2.077.215.992.768           |                                 |
| Bangunan dalam pelaksanaan  | 43.016.483.527          | 90.143.487.955          | -                         | ( 9.447.119.392)                   | -  | 123.712.852.090             | Construction in progress        |
|                             | 1.821.999.864.219       | 301.730.050.964         | ( 4.891.835.332)          | -                                  | 82.090.765.007   | 2.200.928.844.858           |                                 |
| <b>Akumulasi penyusutan</b> |                         |                         |                           |                                    |  |                             | <b>Accumulated depreciation</b> |
| <b>Pemilikan langsung</b>   |                         |                         |                           |                                    |  |                             | <b>Direct acquisition</b>       |
| Bangunan                    | 31.257.493.086          | 32.990.381.484          | -                         | ( 6.135.521)                       | 14.510.242.652   | 78.751.981.701              | Building                        |
| Peralatan medis             | 207.553.923.936         | 37.010.818.145          | ( 3.316.170.108)          | ( 1.669.819)                       | 10.647.689.204   | 251.894.591.358             | Medical equipment               |
| Inventaris kantor           | 33.261.439.088          | 12.933.797.361          | ( 518.196.054)            | 2.031.940                          | 8.944.456.978  | 54.623.529.313              | Office equipment                |
| Mesin dan instalasi         | 33.399.188.571          | 3.384.936.434           | -                         | -                                  | -  | 36.784.125.005              | Machine and installation        |
| Peralatan rumah tangga      | 4.814.891.277           | 1.396.639.525           | ( 54.485.000)             | 5.773.400                          | -  | 6.162.819.202               | Household equipment             |
| Kendaraan                   | 12.514.621.223          | 1.927.817.935           | -                         | -                                  | 729.325.656  | 15.171.764.814              | Vehicles                        |
|                             | 322.801.557.181         | 89.644.390.884          | ( 3.888.851.162)          | -                                  | 34.831.714.490   | 443.388.811.393             |                                 |
| Nilai tercatat              | 1.499.198.307.038       |                         |                           |                                    |  | 1.757.540.033.465           | Carrying Amount                 |

Beban penyusutan aset tetap untuk tahun 2023 dan 2022 yang dibebankan pada kegiatan operasional adalah sebagai berikut:

Depreciation of property and equipment for the years ended 2023 and 2022 were charged to operations as follows:

|                          | 2023                  | 2022                  |                              |
|--------------------------|-----------------------|-----------------------|------------------------------|
| Beban pokok pendapatan   | 12.266.955.209        | 11.683.673.692        | Cost of revenues             |
| Beban usaha (Catatan 28) | 82.492.083.749        | 77.960.717.192        | Operating expenses (Note 28) |
| <b>Jumlah</b>            | <b>94.759.038.958</b> | <b>89.644.390.884</b> | <b>Total</b>                 |

Grup memiliki beberapa bidang tanah yang terletak di beberapa tempat terutama di Jakarta, Depok, dan Padang (Sumatera Barat) dengan hak legal berupa hak guna bangunan yang berjangka waktu 20 sampai dengan 30 tahun yang akan jatuh tempo antara tahun 2031 sampai dengan tahun 2048.

Group owns lands located in various locations principally in Jakarta, Depok and Padang (West Sumatera), with legal rights use of land for a period of 20 to 30 years and will expired in vary period between 2031 until 2048.

Manajemen berpendapat bahwa tidak terdapat masalah dengan perpanjangan hak guna bangunan karena seluruh tanah diperoleh secara sah dan didukung dengan bukti pemilikan yang memadai.

Management believes that there will be no issues in the extension of the building use right certificate since lands were acquired legally and are supported by sufficient evidence of ownership.

Tanah, bangunan, dan peralatan rumah sakit milik Grup yang terletak di Jakarta, Depok, Padang dan Palembang dijadikan sebagai jaminan atas utang bank (Catatan 20).

Land, buildings and hospital equipment of the Group located in Jakarta, Depok, Padang and Palembang are pledged as collateral for bank loans (Note 20).

Pada tanggal 31 Desember 2023 dan 2022 aset tetap Grup telah diasuransikan terhadap risiko kerugian akibat bencana alam, kebakaran, kerusakan, sabotase, pengrusakan dan gangguan bisnis lainnya dengan total pertanggungansian sekitar Rp 491.986.821.582 dan Rp 376.219.879.672 yang dianggap memadai oleh manajemen untuk menutup kemungkinan kerugian yang timbul dari risiko tersebut.

As of 31 December 2023 and 2022, the Group's property and equipment have been covered by insurance against the risk of loss due to natural disaster, fire, riots, sabotage, vandalism and other business interruption with total coverage of approximately Rp 491,986,821,582 and Rp 376,219,879,672 which is considered adequate by the management to cover possible losses arising from such risks.

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11. ASET TETAP (Lanjutan)

Pada tahun 2020, surplus revaluasi tanah sebesar Rp 96.803.525.081 dan bangunan sebesar Rp 29.534.431.037.

11. PROPERTY AND EQUIPMENT (Continued)

In 2020, revaluation surplus of land amounting to Rp 96,803,525,081 and building amounting to Rp 29,534,431,037, respectively.

|           | 31 Desember 2020/ 31 December 2020       |   |   |           |
|-----------|--|---|---|-----------|
|           | Sebelum revaluasi/<br>Before revaluation | Setelah revaluasi/<br>After revaluation | Surplus revaluasi/<br>Revaluation Surplus |           |
| T a n a h | 792.397.025.570                          | 889.200.550.651                         | 96.803.525.081                            | L a n d   |
| Bangunan  | 200.656.652.532                          | 230.191.083.569                         | 29.534.431.037                            | Buildings |
| Jumlah    | 993.053.678.102                          | 1.119.391.634.220                       | 126.337.956.118                           | T o t a l |

**Perusahaan**

Perusahaan telah melakukan penilaian tanah dan bangunan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Penilai Independen) No. 00011/2.0018-04/PI/05/0538/1/1/2021 dan No. 00016/2.0018-04/PI/05/0538/1/1/2021 pada Desember 2020.

**PT Morula Indonesia**

Morula telah melakukan penilaian tanah dan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Teguh Hermawan Yusuf dan Rekan (Penilai Independen) dalam laporannya tanggal 2 Desember 2020.

**PT Bunda Minang Citra**

BMC telah melakukan penilaian tanah dan bangunan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Penilai Independen) No. 00055/2.0018-04/PI/05/0538/1/III/2021 pada Desember 2020.

**PT Citra Ananda**

CA telah melakukan penilaian tanah dan bangunan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Penilai Independen) No. 00013/2.0018-04/PI/05/0538/1/1/2021 pada Desember 2020.

**PT Bunda Global Pharma**

BGP telah melakukan penilaian tanah dan bangunan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Penilai Independen) No. 00015/2.0018-04/PI/05/0538/1/1/2021 pada Desember 2020.

**PT Bunda Medika Wisesa**

BMW telah melakukan penilaian bangunan untuk mengetahui Nilai Pasar dan Indikasi Nilai Likuidasi berdasarkan laporan KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Penilai Independen) No. 00012/2.0018-04/PI/05/0538/1/1/2021 pada Desember 2020.

**The Company**

The Company has appraised its land and building to determine the Market Value and Liquidation Value Indication based on KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Independent Appraisal) report No. 00011/2.0018-04/PI/05/0538/1/1/2021 and No. 00016/2.0018-04/PI/05/0538/1/1/2021 on December 2020.

**PT Morula Indonesia**

Morula has appraised its land and building to determine the Market Value and Liquidation Value Indication based on KJPP Teguh Hermawan Yusuf dan Rekan (Independent Appraisal) report dated 2 December 2020.

**PT Bunda Minang Citra**

BMC has appraised its land and building to determine the Market Value and Liquidation Value Indication based on KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Independent Appraisal) report No. 00055/2.0018-04/PI/05/0538/1/III/2021 on December 2020.

**PT Citra Ananda**

CA has appraised its land and building to determine the Market Value and Liquidation Value Indication based on KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Independent Appraisal) report No. 00013/2.0018-04/PI/05/0538/1/1/2021 on December 2020.

**PT Bunda Global Pharma**

BGP has appraised its land and building to determine the Market Value and Liquidation Value Indication based on KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Independent Appraisal) report No. 00015/2.0018-04/PI/05/0538/1/1/2021 on December 2020.

**PT Bunda Medika Wisesa**

BMW has appraised its building to determine the Market Value and Liquidation Value Indication based on KJPP Nirboyo Adiputro, Dewi Apriyanti dan Rekan (Independent Appraisal) report No. 00012/2.0018-04/PI/05/0538/1/1/2021 on December 2020.



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11. ASET TETAP (Lanjutan)

Pada tahun 2023 dan 2022, Grup telah menjual aset tetap dengan rincian sebagai berikut:

|   | 2023                 | 2022                  |
|---|----------------------|-----------------------|
| Harga jual  | 1.637.850.000        | 24.787.500            |
| Nilai tercatat  | ( 4.625.511.275)     | ( 899.629.058)        |
| Perolehan aset baru dari pertukaran :                 |                      |                       |
| Biaya perolehan aset baru                             | 9.102.000.000        | -                     |
| Utang atas perolehan aset baru                        | ( 4.160.779.500)     | -                     |
| Laba (rugi) atas penjualan aset tetap<br>(Catatan 31) | <u>1.953.559.225</u> | <u>( 874.841.558)</u> |

Selling price  
Carrying amount  
Acquisition of new assets from swap:  
Cost of acquisition of new assets  
Payable on acquisition of new assets  
Gain (loss) on sale of property and equipment (Note 31)

11. PROPERTY AND EQUIPMENT (Continued)

In 2023 and 2022, the Group had sold parts of its property and equipment with details as follows:

Pada tanggal 31 Desember 2023, tingkat penyelesaian dalam pembangunan adalah sebagai berikut:

|                                | Persentase penyelesaian/<br>Completion percentage | Estimasi tahun penyelesaian/<br>Estimated completion year |
|--------------------------------|---|---|
| Pembangunan gedung rumah sakit | 25,16%  | 2025  |
| Pembangunan gedung kantor      | 81,70%  | 2024  |

Pembangunan gedung rumah sakit merupakan milik Perusahaan di Bekasi. Pembangunan Gedung kantor merupakan milik PT Diagnos Laboratorium Utama Tbk, entitas anak, di Jakarta.

The completion stage of construction in progress as of 31 December 2023, are as follows:

Hospital building construction  
Office building construction

The construction of the hospital building owned by the Company in Bekasi. The construction of the office building owned by PT Diagnos Laboratorium Utama Tbk, a subsidiary, in Jakarta.

12. ASET HAK-GUNA DAN LIABILITAS SEWA

Akun ini merupakan aset hak-guna sebagai berikut:

| 2023                        | 1 Januari/<br>1 January | Penambahan/<br>Addition | Pengurangan/<br>Deduction | Penyesuaian/<br>Adjustment | 31 Desember/<br>31 December | 2023                            |
|-----------------------------|-------------------------|-------------------------|---------------------------|----------------------------|-----------------------------|---------------------------------|
| <b>Bangunan</b>             |                         |                         |                           |                            |                             | <b>Building</b>                 |
| Nilai perolehan             | 134.705.604.780         | 49.001.854.724          | ( 27.629.193.140)         | ( 2.615.306.060)           | 153.462.960.304             | Cost                            |
| Akumulasi amortisasi        | ( 48.131.526.544)       | ( 31.061.918.084)       | 27.629.193.140            | 1.087.621.312              | ( 50.476.630.176)           | Accumulated amortization        |
| Nilai Tercatat              | <u>86.574.078.236</u>   |                         |                           |                            | <u>102.986.330.128</u>      | Carrying Amount                 |
| <b>2022</b>                 |                         |                         |                           |                            |                             | <b>2022</b>                     |
| <b>Nilai perolehan</b>      |                         |                         |                           |                            |                             | <b>Cost</b>                     |
| Bangunan                    | 85.570.964.773          | 56.832.840.429          | ( 7.698.200.422)          | -                          | 134.705.604.780             | Building                        |
| Kendaraan                   | 260.326.480             | -                       | ( 260.326.480)            | -                          | -                           | Vehicle                         |
| Jumlah                      | <u>85.831.291.253</u>   | <u>56.832.840.429</u>   | <u>( 7.958.526.902)</u>   | <u>-</u>                   | <u>134.705.604.780</u>      | Total                           |
| <b>Akumulasi amortisasi</b> |                         |                         |                           |                            |                             | <b>Accumulated amortization</b> |
| Bangunan                    | 25.280.346.191          | 30.549.380.775          | ( 7.698.200.422)          | -                          | 48.131.526.544              | Building                        |
| Kendaraan                   | 70.505.085              | 27.117.345              | ( 97.622.430)             | -                          | -                           | Vehicle                         |
| Jumlah                      | <u>25.350.851.276</u>   | <u>30.576.498.120</u>   | <u>( 7.795.822.852)</u>   | <u>-</u>                   | <u>48.131.526.544</u>       | Total                           |
| Nilai Tercatat              | <u>60.480.439.977</u>   |                         |                           |                            | <u>86.574.078.236</u>       | Carrying Amount                 |

12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES

This account represent right-of-use assets as follows:

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**12. ASET HAK-GUNA DAN LIABILITAS SEWA (Lanjutan)**

**12. RIGHT-OF-USE ASSETS AND LEASE LIABILITIES  
(Continued)**

Rincian liabilitas sewa adalah sebagai berikut:

*The details of lease liabilities are as follows:*

|                       | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |                            |
|-----------------------|---|---|----------------------------|
| Liabilitas sewa:      |   |   | <i>Lease liabilities:</i>  |
| Bagian jangka pendek  | 15.341.991.373                                | 21.237.249.027                                | <i>Current portion</i>     |
| Bagian jangka panjang | <u>77.433.266.746</u>                         | <u>55.026.783.857</u>                         | <i>Non-current portion</i> |
| <b>Jumlah</b>         | <u><u>92.775.258.119</u></u>                  | <u><u>76.264.032.884</u></u>                  | <b><i>Total</i></b>        |

Jumlah yang diakui dalam laporan arus kas konsolidasian adalah sebagai berikut:

*Amounts recognized in the consolidated statement of cash flows are as follows:*

|                            | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |                                     |
|----------------------------|---|---|-------------------------------------|
| Jumlah kas keluar untuk :  |   |   | <i>Total cash outflows for :</i>    |
| Pembayaran liabilitas sewa | 9.702.367.137                                 | 12.285.666.027                                | <i>Payment of lease liabilities</i> |
| Pembayaran bunga           | <u>6.084.039.987</u>                          | <u>6.045.251.336</u>                          | <i>Payment of interest</i>          |
| <b>Jumlah</b>              | <u><u>15.786.407.124</u></u>                  | <u><u>18.330.917.363</u></u>                  | <b><i>Total</i></b>                 |

Jumlah yang diakui dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah sebagai berikut:

*Amounts recognized in the consolidated statement of profit or loss and other comprehensive income are as follows:*

|  | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |   |
|--|---|---|---|
| Bunga atas liabilitas sewa   | 6.084.039.987                                 | 6.045.251.336                                 | <i>Interest on lease liabilities</i>  |
| Beban penyusutan aset hak-guna   |   |   | <i>Depreciation of right-of-use assets</i>                                      |
| Beban usaha (Catatan 28)   | 31.061.918.084                                | 30.576.498.120                                | <i>Operating expenses (Note 28)</i>   |
| Beban terkait liabilitas sewa bernilai rendah dan jangka pendek (Catatan 28) | <u>3.141.542.926</u>                          | <u>1.558.779.319</u>                          | <i>Expenses related to short-term and low-value lease liabilities (Note 28)</i> |
| <b>Jumlah</b>  | <u><u>40.287.500.997</u></u>                  | <u><u>38.180.528.775</u></u>                  | <b><i>Total</i></b>   |

**13. GOODWILL**

**13. GOODWILL**

|                             | <u>31 Desember 2023/<br/>31 December 2023</u> | <u>31 Desember 2022/<br/>31 December 2022</u> |                                    |
|-----------------------------|---|---|------------------------------------|
| PT Morula IVF Surabaya      | 50.811.634.395                                | 50.811.634.395                                | <i>PT Morula IVF Surabaya</i>      |
| PT Jolin Sapta Medika       | 34.679.155.348                                | 34.679.155.348                                | <i>PT Jolin Sapta Medika</i>       |
| PT Medika Sejahtera Bersama | 8.476.711.081                                 | 8.476.711.081                                 | <i>PT Medika Sejahtera Bersama</i> |
| PT Prima Dental Medika      | <u>826.006.647</u>                            | <u>826.006.647</u>                            | <i>PT Prima Dental Medika</i>      |
| <b>Jumlah</b>               | <u><u>94.793.507.471</u></u>                  | <u><u>94.793.507.471</u></u>                  | <b><i>Total</i></b>                |



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**Exhibit E/46**

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**13. GOODWILL (Lanjutan)**

**PT Jolin Sapta Medika**

Pada tanggal 25 Maret 2022, Perusahaan melakukan akuisisi sebesar 99,00% saham kepemilikan PT Jolin Sapta Medika, entitas anak dari pemegang saham perorangan. Pada tanggal akuisisi terdapat nilai akuisisi diatas nilai tercatat aset neto yang diakuisisi sebesar Rp 34.679.155.348 yang dicatat sebagai *goodwill*.

**PT Prima Dental Medika**

Pada tanggal 02 Maret 2022, Perusahaan melakukan akuisisi sebesar 40,00% saham kepemilikan PT Prima Dental Medika menjadi 86,67% kepemilikan, entitas anak dari pemegang saham perseorangan. Pada tanggal akuisisi terdapat nilai akuisisi diatas nilai tercatat aset neto yang diakuisisi sebesar Rp 826.006.647 yang dicatat sebagai *goodwill*.

**PT Medika Sejahtera Bersama**

Pada tanggal 7 April 2022, PT Morula Indonesia melakukan akuisisi sebesar 99,99% saham kepemilikan PT Medika Sejahtera Bersama, entitas anak dari pemegang saham perorangan. Pada tanggal akuisisi terdapat nilai akuisisi diatas nilai tercatat aset neto yang diakuisisi sebesar Rp 8.476.711.081 yang dicatat sebagai *goodwill*.

**PT Morula IVF Surabaya**

Pada tahun 2021, PT Morula Indonesia melakukan akuisisi saham PT Morula IVF Surabaya, entitas anak dari pihak non pengendali. Pada tanggal akuisisi terdapat biaya perolehan diatas nilai wajar teridentifikasi yang diakuisisi sebesar Rp 50.811.634.395 yang dicatat sebagai *goodwill*.

Per tanggal 31 Desember 2021, nilai tercatat *goodwill* dialokasikan ke unit penghasil kas atas PT Morula IVF Surabaya.

Berdasarkan proyeksi keuangan yang disusun manajemen untuk tahun 2022 - 2026, dihitung arus kas neto yang kemudian didiskontokan dengan tingkat diskonto sebelum pajak yang digunakan yaitu sebesar 8,4% - 9,4%. Tingkat diskonto ini diestimasi berdasarkan rata-rata tertimbang biaya modal yang dialokasikan kepada unit penghasil kas.

Tidak ada kerugian penurunan nilai yang diakui pada tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022, karena jumlah terpulihkan dari *goodwill* lebih tinggi dari nilai tercatatnya.

Nilai tercatat *goodwill* seluruhnya dialokasikan ke Unit Penghasil Kas (UPK) rumah sakit atau klinik.

**13. GOODWILL (Continued)**

**PT Jolin Sapta Medika**

*Dated 25 March 2022, the Company acquired 99.00% shares ownership of PT Jolin Sapta Medika, a subsidiary from minority interest party. At the effective date of acquisition the fair value identifiable acquired amounting to Rp 34,679,155,348 was recorded as part of goodwill.*

**PT Prima Dental Medika**

*Dated 02 March 2022, the Company acquired 40% shares ownership of PT Prima Dental Medika become 86.67% ownership, a subsidiary from minority interest party. At the effective date of acquisition the fair value identifiable acquired amounting to Rp 826,006,647 was recorded as part of goodwill.*

**PT Medika Sejahtera Bersama**

*Dated 7 April 2022, PT Morula Indonesia acquired 99.99% shares ownership of PT Medika Sejahtera Bersama, a subsidiary from minority interest party. At the effective date of acquisition the fair value identifiable acquired amounting to Rp 8,476,711,081 was recorded as part of goodwill.*

**PT Morula IVF Surabaya**

*In 2021, PT Morula Indonesia acquired additional shares of PT Morula IVF Surabaya, a subsidiary from minority interest party. At the effective date of acquisition the fair value identifiable acquired amounting to Rp 50,811,634,395 was recorded as part of goodwill.*

*As of 31 December 2021, the carrying amount of goodwill is allocated to the cash generating unit of PT Morula IVF Surabaya.*

*Based on financial projection prepared by management for years 2022 - 2026 and the net cashflows will be discounted with an appropriate pretax discount rates of 8.4% - 9.4% were applied in determining the recoverable amount. The discount rates were determined based on the weighted average cost of capital allocated to cash generating unit.*

*There was no impairment loss recognized for the years ended 31 December 2023 and 2022 as the recoverable amounts of the goodwill were in excess of their carrying values.*

*The carrying value of goodwill was all allocated to the Cash Generating Unit (CGU) of hospital or clinic.*

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**14. ASET TIDAK LANCAR LAINNYA**

**14. OTHER NONCURRENT ASSETS**

|                                 | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                     |
|---------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| Beban tangguhan                 | 26.820.467.175                        | -                                     | Deferred charges                    |
| Jaminan yang dapat dikembalikan | 4.729.837.667                         | 1.226.806.862                         | Refundable deposit                  |
| Uang muka pembelian aset        | 775.618.046                           | 5.262.169.957                         | Advance on purchase of fixed assets |
| Lain-lain                       | 1.830.119.610                         | 2.954.959.439                         | Others                              |
| <b>Jumlah</b>                   | <b>34.156.042.498</b>                 | <b>9.443.936.258</b>                  | <b>T o t a l</b>                    |

Uang muka pembelian aset tetap pada 31 Desember 2022 merupakan pembelian tanah di PT Morula Indonesia, entitas anak.

Advance on purchase fixed assets as of 31 December 2022 represents purchase of land in PT Morula Indonesia, a subsidiary.

Beban tangguhan merupakan biaya pembangunan rumah sakit yang dikapitalisasi atas PT Bunda Medika Bekasi, PT Bunda Medika Dewata, dan PT Morula Bunda Dewata.

Deferred charges is a capitalised costs of construction of hospitals on PT Bunda Medika Bekasi, PT Bunda Medika Dewata and PT Morula Bunda Dewata.

Jaminan yang dapat dikembalikan merupakan deposit kerjasama PT Diagnos Laboratorium Utama Tbk. dengan PT Bmed Layanan Prima dan PT Asa Ren Global Nusantara pada 31 Desember 2023 dan kerja sama PT Diagnos Laboratorium Utama Tbk dengan PT Tridaya Medika Sinergi dan PT Asa Ren Global Nusantara pada 31 Desember 2022.

Guarantee deposit represent cooperation fee PT Diagnos Laboratorium Utama Tbk. with PT Bmed Layanan Prima and PT Asa Ren Global Nusantara as of 31 December 2023 and PT Diagnos Laboratorium Utama Tbk with PT Tridaya Medika Sinergi and PT Asa Ren Global Nusantara as of 31 December 2022.

**15. UTANG USAHA**

**15. TRADE PAYABLES**

**a. Berdasarkan pemasok**

**a. By vendor**

|                                     | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                    |
|-------------------------------------|---------------------------------------|---------------------------------------|------------------------------------|
| Pihak ketiga                        |                                       |                                       | Third parties                      |
| Jasa dokter                         | 31.647.175.299                        | 28.519.833.715                        | Professional doctor fees           |
| Pemasok                             | 23.960.367.781                        | 62.643.233.470                        | Suppliers                          |
| Lain-lain (di bawah Rp 500.000.000) | 163.400.500                           | 625.193.862                           | Others (each below Rp 500,000,000) |
| <b>Jumlah</b>                       | <b>55.770.943.580</b>                 | <b>91.788.261.047</b>                 | <b>T o t a l</b>                   |

**b. Berdasarkan umur**

**b. By aging**

|                    | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                   |
|--------------------|---------------------------------------|---------------------------------------|-------------------|
| Belum jatuh tempo  | 27.219.234.723                        | 48.153.491.293                        | Not yet due       |
| Telah jatuh tempo: |                                       |                                       | Past due:         |
| 1 - 30 hari        | 10.170.639.257                        | 21.142.976.814                        | 1 - 30 days       |
| 31 - 60 hari       | 8.425.454.237                         | 6.173.671.458                         | 31 - 60 days      |
| Lebih dari 90 hari | 9.955.615.363                         | 16.318.121.482                        | More than 90 days |
| <b>Jumlah</b>      | <b>55.770.943.580</b>                 | <b>91.788.261.047</b>                 | <b>T o t a l</b>  |

Utang usaha tidak dijamin, tidak berbunga memiliki jangka waktu 30-60 hari.

Trade payables are unsecured, non-interest bearing have credit terms of 30-60 days.



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15. UTANG USAHA (Lanjutan)

15. TRADE PAYABLES (Continued)

Utang usaha berdasarkan mata uang terdiri dari:

Trade payables based on currency consist of:

|                       | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                      |
|-----------------------|---------------------------------------|---------------------------------------|----------------------|
| Rupiah                | 55.770.943.580                        | 91.657.623.547                        | Rupiah               |
| Dolar Amerika Serikat | -                                     | 130.637.500                           | United States Dollar |
| <b>Jumlah</b>         | <b>55.770.943.580</b>                 | <b>91.788.261.047</b>                 | <b>Total</b>         |

16. UTANG LAIN-LAIN

16. OTHER PAYABLES

|                                     | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                    |
|-------------------------------------|---------------------------------------|---------------------------------------|------------------------------------|
| Pihak berelasi (Catatan 32b)        | 460.175.720                           | -                                     | Related parties (Note 32b)         |
| Pihak ketiga                        |                                       |                                       | Third parties                      |
| Pembelian aset                      | 10.751.193.471                        | 2.043.782.745                         | Purchase of assets                 |
| Lain-lain (di bawah Rp 500.000.000) | 5.698.495.072                         | 4.728.507.231                         | Others (each below Rp 500,000,000) |
| Sub-jumlah                          | 16.449.688.543                        | 6.772.289.976                         | Sub-total                          |
| <b>Jumlah</b>                       | <b>16.909.864.263</b>                 | <b>6.772.289.976</b>                  | <b>Total</b>                       |

Pada tanggal 31 Desember 2023 dan 2022, seluruh utang lain-lain dalam mata uang rupiah.

As of 31 December 2023 and 2022, all other payables are denominated in Rupiah.

17. PENDAPATAN DITERIMA DI MUKA

17. UNEARNED REVENUES

|               | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |              |
|---------------|---------------------------------------|---------------------------------------|--------------|
| Perawatan     | 12.577.876.352                        | 21.530.769.033                        | Treatment    |
| Lain-lain     | 3.550.898.321                         | 2.041.768.441                         | Others       |
| <b>Jumlah</b> | <b>16.128.774.673</b>                 | <b>23.572.537.474</b>                 | <b>Total</b> |

18. BEBAN AKRUAL

18. ACCRUALS

|                                | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                  |
|--------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| Gaji dan tunjangan             | 11.077.071.341                        | 9.211.280.928                         | Salaries and allowances          |
| Cadangan manfaat jangka pendek | 5.476.903.730                         | 7.491.882.855                         | Provision of short-term contract |
| Jasa profesional               | 4.751.640.227                         | 5.742.211.779                         | Professional fees                |
| Obat-obatan dan laboratorium   | 3.753.251.752                         | 1.087.926.851                         | Medicine and laboratory          |
| Alat dan bahan medis           | 1.069.307.066                         | 781.389.521                           | Medical equipment and material   |
| Listrik, air dan telepon       | 462.195.893                           | 443.275.219                           | Electricity, water and telephone |
| Lain-lain                      | 3.754.309.297                         | 2.266.966.187                         | Others                           |
| <b>Jumlah</b>                  | <b>30.344.679.306</b>                 | <b>27.024.933.340</b>                 | <b>Total</b>                     |

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PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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19. PERPAJAKAN

19. TAXATION

a. Pajak Dibayar di Muka

a. Prepaid Taxes

|                         | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                 |
|-------------------------|---------------------------------------|---------------------------------------|-----------------|
| Pajak penghasilan       |                                       |                                       | Income taxes    |
| Pasal 21                | 3.262.720                             | -                                     | Article 21      |
| Pasal 28a               | 37.511.247                            | 51.767.511                            | Article 28a     |
| Pasal 4(2)              | -                                     | 60.951.816                            | Article 4(2)    |
| Pajak Pertambahan Nilai | 936.328.389                           | 1.416.837.642                         | Value Added Tax |
| <b>Jumlah</b>           | <b>977.102.356</b>                    | <b>1.529.556.969</b>                  | <b>Total</b>    |

b. Utang Pajak

b. Taxes Payable

|                          | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                        |
|--------------------------|---------------------------------------|---------------------------------------|------------------------|
| Pajak kini               |                                       |                                       | Current tax            |
| Perusahaan (Catatan 19c) | 1.687.870.613                         | 111.013.394                           | The Company (Note 19c) |
| Entitas anak             | 3.634.056.263                         | 8.789.704.854                         | Subsidiaries           |
| Pajak penghasilan        |                                       |                                       | Income taxes           |
| Pasal 4(2)               | 843.446.161                           | 1.393.346.106                         | Article 4(2)           |
| Pasal 15                 | 6.308.325                             | 6.308.325                             | Article 15             |
| Pasal 21                 | 4.993.723.482                         | 4.631.232.967                         | Article 21             |
| Pasal 22                 | 2.481.949                             | -                                     | Article 22             |
| Pasal 23                 | 261.725.401                           | 658.878.709                           | Article 23             |
| Pasal 25                 | 1.582.854.252                         | 2.456.693.934                         | Article 25             |
| Pajak pembangunan I      | 58.050.779                            | 138.894.834                           | Development Tax I      |
| Pajak Pertambahan Nilai  | 415.458.253                           | 3.060.979.853                         | Value Added Tax        |
| Pajak lainnya            | 5.468.483.648                         | -                                     | Other tax payable      |
| <b>Jumlah</b>            | <b>18.954.459.126</b>                 | <b>21.247.052.976</b>                 | <b>Total</b>           |

Beban (manfaat) pajak penghasilan Grup adalah  
sebagai berikut:

Expenses (benefit) income tax of the Group are as  
follows:

|                                  | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                     |
|----------------------------------|---------------------------------------|---------------------------------------|-------------------------------------|
| <b><u>Pajak kini</u></b>         |                                       |                                       | <b><u>Current tax</u></b>           |
| Perusahaan                       | 2.995.087.040                         | 8.767.360.140                         | The company                         |
| Entitas Anak                     | 27.095.614.143                        | 38.317.686.670                        | Subsidiaries                        |
|                                  | <b>30.090.701.183</b>                 | <b>47.085.046.810</b>                 |                                     |
| <b><u>Pajak tangguhan</u></b>    |                                       |                                       | <b><u>Deferred tax</u></b>          |
| Perusahaan                       | ( 1.902.496.775)                      | 1.311.087.896                         | The company                         |
| Entitas Anak                     | ( 6.220.728.032)                      | ( 2.726.756.829)                      | Subsidiaries                        |
|                                  | <b>( 8.123.224.807)</b>               | <b>( 1.415.668.933)</b>               |                                     |
| <b><u>Pajak periode lalu</u></b> |                                       |                                       | <b><u>Prior year income tax</u></b> |
| Entitas Anak                     | 2.126.150.500                         | 2.188.786.472                         | Subsidiaries                        |
| <b>Jumlah</b>                    | <b>24.093.626.876</b>                 | <b>47.858.164.349</b>                 | <b>Total</b>                        |



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19. PERPAJAKAN (Lanjutan)

19. TAXATION (Continued)

c. Pajak penghasilan

c. Income taxes

Beban pajak penghasilan

Income tax expense

Pajak kini

Current tax

Rekonsiliasi antara laba sebelum pajak, sebagaimana yang disajikan dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dan taksiran laba kena pajak untuk tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022 adalah sebagai berikut:

A reconciliation between profit before taxes, as presented in the consolidated statement of profit or loss and other comprehensive income and estimated taxable profit for the years ended 31 December 2023 and 2022 are as follows:

|  | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |   |
|--|---------------------------------------|---------------------------------------|---|
| Laba sebelum pajak menurut laba rugi dan penghasilan komprehensif lain konsolidasian | 40.323.055.724                        | 176.790.020.011                       | Profit before taxes per consolidated statement of profit or loss and other comprehensive income |
| Eliminasi konsolidasi  | ( 29.858.728.268)                     | ( 126.761.212.735)                    | Consolidated elimination  |
| Laba sebelum pajak penghasilan - Perusahaan  | 10.464.327.456                        | 50.028.807.276                        | Profit before taxes - The Company   |
| Perbedaan temporer:  |                                       |                                       | Temporary differences:  |
| Cadangan kerugian penurunan nilai piutang  | 45.151.655                            | 152.244.495                           | Allowance for impairment losses on receivables  |
| Imbalan pasca-kerja  | 622.756.673                           | ( 12.116.613.465)                     | Post-employment benefits  |
| Provisi  | ( 604.762.219)                        | 954.072.224                           | Provision   |
| Liabilitas sewa  | ( 498.905.674)                        | ( 17.901.140)                         | Lease transactions  |
| Penyusutan aset tetap  | 9.083.472.184                         | 5.068.707.442                         | Depreciation of property and equipment  |
|  | 8.647.712.619                         | ( 5.959.490.444)                      |   |
| Perbedaan tetap:   |                                       |                                       | Permanent differences:  |
| Representasi dan sumbangan   | 33.200.000                            | 32.505.342                            | Entertain and donation  |
| Beban pajak  | 5.089.067.971                         | 141.819.163                           | Tax expenses  |
| Penjualan dan pemasaran  | 1.472.088.216                         | 1.497.638.573                         | Selling and marketing   |
| Penghasilan bunga yang pajaknya bersifat final                                       | ( 5.628.531.393)                      | ( 4.913.510.935)                      | Interest income subjected to final tax  |
| Penghasilan sewa yang pajaknya bersifat final  | ( 3.045.443.540)                      | ( 3.420.100.000)                      | Net rental income subjected to final tax  |
| Pendapatan dividen   | ( 5.253.344.146)                      | ( 10.560.000.000)                     | Dividend income   |
| Lainnya  | 1.834.954.540                         | 13.003.968.440                        | Others  |
|  | ( 5.498.008.352)                      | ( 4.217.679.417)                      |   |
| Taksiran laba kena pajak tahun berjalan  | 13.614.031.723                        | 39.851.637.415                        | Estimated taxable profit for the year   |
| Taksiran beban pajak kini  | 2.995.087.040                         | 8.767.360.140                         | Estimated current tax:  |
| Dikurangi pajak dibayar di muka:   |                                       |                                       | Less prepaid income taxes:  |
| Pasal 23   | ( 30.688.425)                         | ( 338.017.154)                        | Article 23  |
| Pasal 25   | ( 1.276.528.002)                      | ( 8.318.329.592)                      | Article 25  |
|  | ( 1.307.216.427)                      | ( 8.656.346.746)                      |   |
| Utang pajak kini - Pasal 29  | 1.687.870.613                         | 111.013.394                           | Current taxes payable - Article 29  |

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19. PERPAJAKAN (Lanjutan)

19. TAXATION (Continued)

d. Pajak tangguhan

d. Deferred tax

Perhitungan pajak penghasilan badan untuk tahun 2023 adalah suatu perhitungan yang dibuat untuk tujuan akuntansi dan dapat berubah pada saat Perusahaan menyampaikan Surat Pemberitahuan Tahunan PPh Badan (SPT) di akhir tahun fiskal. Perhitungan pajak penghasilan badan tahun per 31 Desember 2022 sesuai dengan SPT Perusahaan.

The corporate income tax calculation for the year 2023 was a preliminary estimate made for accounting purposes and is subject to revision when the Company filed its Annual Corporate Income Tax Return (CITR). The corporate income tax calculation for 2022 confirms with the Company's CITR.

| Aset pajak tangguhan                      | 1 Januari 2023/<br>1 January 2023 | Dikreditkan<br>ke laporan laba rugi/<br>Charged to<br>statements of<br>profit or loss | Dikreditkan<br>ke penghasilan<br>komprehensif lain/<br>Charged to<br>other comprehensive<br>income | Reklasifikasi/<br>Penyesuaian/<br>Reclassification<br>Adjustment | 31 Desember 2023/<br>31 December 2023 | Deferred tax assets                            |
|---|-----------------------------------|---|--|--|---------------------------------------|--|
| Liabilitas imbalan pasca-kerja            | 6.645.267.830                     | 562.775.890   | ( 1.040.656.738)   | -  | 6.167.386.982                         | Post-employment benefit liabilities            |
| Provisi                                   | 1.593.783.728                     | ( 396.190.908)  | -  | -  | 1.197.592.820                         | Provision                                      |
| Cadangan kerugian penurunan nilai piutang | 726.028.909                       | 155.143.532   | -  | -  | 881.172.441                           | Allowance for impairment losses on receivables |
| Aset hak-guna                             | 1.485.728.076                     | 260.577.731   | -  | -  | 1.746.305.807                         | Right-of-use asset                             |
| Penyusutan                                | 5.045.109.100                     | 2.517.161.417   | -  | 53.666.457   | 7.615.936.974                         | Depreciation                                   |
| Rugi fiskal                               | 1.668.260                         | 5.020.827.436   | -  | -  | 5.022.495.696                         | Fiscal losses                                  |
| <b>Jumlah</b>                             | <b>15.497.585.903</b>             | <b>8.120.295.098</b>  | <b>( 1.040.656.738)</b>  | <b>53.666.457</b>  | <b>22.630.890.720</b>                 | <b>T o t a l</b>                               |
| <b>Liabilitas pajak tangguhan</b>         |                                   |   |  |  |                                       | <b>Deferred tax liabilities</b>                |
| Liabilitas imbalan pasca-kerja            | ( 16.680.969)                     | 32.121.399  | ( 15.440.430)  | -  | -                                     | Post employment benefit liabilities            |
| Penyusutan aset tetap                     | ( 12.827.921)                     | 12.827.921  | -  | -  | -                                     | Depreciation of fixed asset                    |
| Aset hak guna                             | 47.879.029                        | ( 47.879.029)   | -  | -  | -                                     | Right of use asset                             |
| <b>Jumlah</b>                             | <b>18.370.139</b>                 | <b>( 2.929.709)</b>   | <b>( 15.440.430)</b>   | <b>-</b>   | <b>-</b>                              | <b>T o t a l</b>                               |

| Aset pajak tangguhan                      | 1 Januari 2022/<br>1 January 2022 | Dikreditkan<br>ke laporan laba rugi/<br>Charged to<br>statements of<br>profit or loss | Dikreditkan<br>ke penghasilan<br>komprehensif lain/<br>Charged to<br>other comprehensive<br>income | Reklasifikasi/<br>Penyesuaian/<br>Reclassification<br>Adjustment | 31 Desember 2022/<br>31 December 2022 | Deferred tax assets                            |
|---|-----------------------------------|---|--|--|---------------------------------------|--|
| Liabilitas imbalan pasca-kerja            | 9.819.444.646                     | ( 2.088.025.052)  | ( 1.021.471.671)   | ( 64.680.093)  | 6.645.267.830                         | Post-employment benefit liabilities            |
| Provisi                                   | 717.772.924                       | 876.225.148   | -  | ( 214.344)   | 1.593.783.728                         | Provision                                      |
| Cadangan kerugian penurunan nilai piutang | 427.059.683                       | 276.244.362   | -  | 22.724.864   | 726.028.909                           | Allowance for impairment losses on receivables |
| Aset hak-guna                             | 456.180.101                       | 1.051.593.157   | -  | ( 22.045.182)  | 1.485.728.076                         | Right-of-use asset                             |
| Penyusutan                                | 3.816.473.789                     | 1.339.102.947   | -  | ( 110.467.636)   | 5.045.109.100                         | Depreciation                                   |
| Rugi fiskal                               | -                                 | 1.668.260   | -  | -  | 1.668.260                             | Fiscal losses                                  |
| <b>Jumlah</b>                             | <b>15.236.931.143</b>             | <b>1.456.808.822</b>  | <b>( 1.021.471.671)</b>  | <b>( 174.682.391)</b>  | <b>15.497.585.903</b>                 | <b>T o t a l</b>                               |
| <b>Liabilitas pajak tangguhan</b>         |                                   |   |  |  |                                       | <b>Deferred tax liabilities</b>                |
| Liabilitas imbalan pasca-kerja            | 5.727.699                         | 6.088.781   | 15.440.430   | ( 43.937.879)  | ( 16.680.969)                         | Post employment benefit liabilities            |
| Provisi                                   | 214.344                           | -   | -  | ( 214.344)   | -                                     | Provision                                      |
| Cadangan kerugian penurunan nilai piutang | ( 1.982.651)                      | -   | -  | 1.982.651  | -                                     | Allowance for impairment losses on receivables |
| Penyusutan aset tetap                     | 110.467.637                       | ( 12.827.921)   | -  | ( 110.467.637)   | ( 12.827.921)                         | Depreciation of fixed asset                    |
| Aset hak guna                             | 22.045.182                        | 47.879.029  | -  | ( 22.045.182)  | 47.879.029                            | Right of use asset                             |
| <b>Jumlah</b>                             | <b>136.472.211</b>                | <b>41.139.889</b>   | <b>15.440.430</b>  | <b>( 174.682.391)</b>  | <b>18.370.139</b>                     | <b>T o t a l</b>                               |

e. Administrasi pajak di Indonesia

e. Tax administration in Indonesia

Berdasarkan peraturan perpajakan yang berlaku, Grup menghitung, menetapkan dan membayar sendiri jumlah pajak yang terhutang (self assessment). Direktorat Jenderal Pajak dapat menetapkan dan mengubah liabilitas pajak dalam batas waktu 5 (lima) tahun sejak tanggal terutangnya pajak.

Under the applicable taxation laws, the Group calculates, establishes and pays for itself the amount of tax payables (self assessment). The Directorate General of Taxes may determine and amend tax liability within 5 (five) years from the date of the tax payables.





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20. UTANG BANK

20. BANK LOANS

|  | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |  |
|--|---------------------------------------|---------------------------------------|--|
| <b><u>Utang bank jangka pendek</u></b>                 |                                       |                                       | <b><u>Short-term bank loans</u></b>        |
| PT Bank Mandiri Persero Tbk                            | 411.753.242.245                       | -                                     | PT Bank Mandiri Persero Tbk                |
| PT Bank Central Asia Tbk                               | -                                     | 391.717.789.095                       | PT Bank Central Asia Tbk                   |
|  | <u>411.753.242.245</u>                | <u>391.717.789.095</u>                |  |
| <b><u>Utang bank jangka panjang</u></b>                |                                       |                                       | <b><u>Long-term bank loans</u></b>         |
| PT Bank Mandiri Persero Tbk                            | 616.534.405.536                       | -                                     | PT Bank Mandiri Persero Tbk                |
| PT Bank Syariah Indonesia Tbk                          | 3.218.572.192                         | 9.607.658.487                         | PT Bank Syariah Indonesia Tbk              |
| PT Bank Central Asia Tbk                               | -                                     | 453.830.174.183                       | PT Bank Central Asia Tbk                   |
|  | <u>619.752.977.728</u>                | <u>463.437.832.670</u>                | <i>T o t a l</i>                           |
| Jumlah   |                                       |                                       |  |
| Biaya provisi bank<br>yang belum diamortisasi          | ( 4.328.004.580)                      | -                                     | <i>Unamortized bank<br/>provision cost</i> |
| Neto   | 615.424.973.148                       | 463.437.832.670                       | <i>N e t</i>                               |
| Dikurangi: Bagian yang jatuh tempo<br>dalam satu tahun | ( 4.427.592.447)                      | ( 60.501.895.336)                     | <i>Less: Current maturities</i>            |
| <b>Bagian jangka panjang</b>                           | <u><u>610.997.380.701</u></u>         | <u><u>402.935.937.334</u></u>         | <i>Long-term portion</i>                   |

**Utang bank jangka pendek**

PT Bank Mandiri (Persero) Tbk ("Mandiri")

**Perusahaan**

Perusahaan memperoleh fasilitas kredit modal kerja *revolving* pada tanggal 26 Juli 2023 dari Mandiri dengan maksimum kredit senilai Rp 392.000.000.000 dengan tujuan penggunaan untuk pembiayaan gap *cashflow* dalam rangka pelunasan fasilitas *time revolving back-to-back* di PT Bank Central Asia Tbk. Pinjaman ini dijamin oleh rekening giro dan/atau bilyet deposito Mandiri. Pinjaman ini akan jatuh tempo pada tanggal 17 Agustus 2024 dan memiliki suku bunga sebesar suku bunga giro ditambah 0,6% per tahun.

**PT Morula Indonesia ("Morula")**

Morula memperoleh fasilitas kredit modal kerja pada tanggal 12 Juli 2023 dari Mandiri dengan batas kredit senilai Rp 30.000.000.000 untuk pembiayaan arus kas dalam rangka pelunasan fasilitas Kredit Investasi ke PT Bank Central Asia Tbk dan atas tambahan modal kerja jasa pelayanan kesehatan. Pinjaman ini akan jatuh tempo pada tanggal 12 Juli 2024 dan memiliki suku bunga 7,25% per tahun.

**Short-term bank loan**

PT Bank Mandiri (Persero) Tbk ("Mandiri")

**The Company**

The Company obtained revolving working capital loan facility on 26 July 2023 from Mandiri with maximum credit limit of Rp392,000,000,000 with the aim to finance cash flow gaps in the context of repayment of back-to-back time revolving facilities at PT Bank Central Asia Tbk. The loan guaranteed with Mandiri current accounts and/or bilyet deposits. This loan will be matured on 17 August 2024 and bears at the current interest rate plus 0.6% per annum.

**PT Morula Indonesia ("Morula")**

Morula obtained working capital credit facility on 12 July 2023 from Mandiri with maximum credit limit of Rp 30,000,000,000 to fund the gap in cash flow to repay credit investment facility from PT Bank Central Asia Tbk and as an additional working capital for company's healthcare service. This loan will be matured on 12 July 2024 and have interest rate of 7.25% per annum.

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**20. UTANG BANK (Lanjutan)**

**20. BANK LOAN (Continued)**

PT Bank Central Asia Tbk (“BCA”)

PT Bank Central Asia Tbk (“BCA”)

**Perusahaan**

**The Company**

Perusahaan memperoleh fasilitas kredit, jenis Fasilitas “Time Loan Revolving Back-to-Back”, untuk mengambil alih (*take over*) fasilitas yang Debitur peroleh sebelumnya dari PT Bank Syariah Indonesia Tbk (dahulu PT Bank BRI Syariah Tbk dan PT Bank BNI Syariah), pada tanggal 22 Desember 2020 dari BCA dengan batas kredit senilai Rp 392.000.000.000. Pinjaman ini dijamin oleh rekening giro dan/atau bilyet deposito BCA. Pinjaman ini memiliki suku bunga sebesar suku bunga giro ditambah 0,6% per tahun.

The Company obtained credit facility, “Time Loan Revolving Back-to-Back” facility, to take over the facility previously obtained by the Debtor from PT Bank Syariah Indonesia Tbk (previously PT Bank BRI Syariah Tbk and PT Bank BNI Syariah), on 22 December 2020 from BCA with maximum credit limit of Rp 392,000,000,000. The loan is guaranteed with BCA current accounts and/or bilyet deposits. This loan bears interest at the current interest rate plus 0.6% per annum.

Perjanjian ini telah mengalami perubahan pada tanggal 23 April 2021 dengan jatuh tempo pada tanggal 2 Juni 2023 dan suku bunga tahunan sebesar 8,25%.

This agreement has been amended on 23 April 2021, with a maturity date on 2 June 2023, and bears annual interest rate of 8.25%.

Seluruh pinjaman Grup dari BCA telah dibayarkan secara penuh pada tanggal 28 Juli 2023.

Group’s bank loan from BCA has been fully paid on 28 July 2023.

Utang bank jangka panjang

Long-term bank loan

PT Bank Mandiri (Persero) Tbk (“Mandiri”)

PT Bank Mandiri (Persero) Tbk (“Mandiri”)

**Perusahaan**

**The Company**

Perusahaan memperoleh fasilitas kredit investasi pada tanggal 26 Juli 2023 dari Mandiri dengan maksimum kredit senilai Rp 839.950.000.000. Tingkat suku bunga fasilitas kredit ini sebesar 7,25% per tahun dengan rincian sebagai berikut:

The Company obtained investment credit facility on 26 July 2023 from Mandiri with maximum credit limit of Rp 839,950,000,000. The credit facility bears interests of 7.25% with details as follows:

- a. **Fasilitas Term Loan II**  
Kredit investasi dengan limit kredit sebesar Rp 79.950.000.000 dengan tujuan penggunaan untuk pembiayaan *gap cash flows* dalam rangka pelunasan fasilitas kredit investasi Perusahaan di PT Bank Central Asia Tbk. Jatuh tempo fasilitas ini pada tanggal 26 Agustus 2033.
- b. **Fasilitas Term Loan III**  
Kredit investasi dengan limit kredit sebesar Rp 150.000.000.000 dengan tujuan penggunaan untuk pembiayaan *gap cash flows* dalam rangka pelunasan fasilitas kredit investasi Perusahaan di PT Bank Central Asia Tbk. Jatuh tempo fasilitas ini pada tanggal 26 Juli 2034.
- c. **Fasilitas Term Loan IV**  
Kredit investasi dengan limit kredit sebesar Rp 610.000.000.000 dengan tujuan penggunaan untuk pembiayaan *gap cash flow* untuk pengembangan rumah sakit Grup termasuk akuisisi rumah sakit. Jatuh tempo fasilitas ini pada tanggal 25 Juli 2026. Perusahaan telah melakukan pencairan atas fasilitas ini sampai pada tanggal 31 Desember 2023 sebesar Rp 35.045.677.560.

- a. **Term Loan II Facility**  
The investment credit with a credit limit of Rp 79,950,000,000 with the aim to finance gap cash flows to repay the Company’s investment credit facility at PT Bank Central Asia Tbk. This facility will due at 26 August 2033.
- b. **Term Loan III Facility**  
The investment credit with a credit limit of Rp 150,000,000,000 with the aim to finance gap cash flows to repay the Company’s investment credit facility at PT Bank Central Asia Tbk. This facility will due at 26 July 2034.
- c. **Term Loan IV Facility**  
The investment credit with a credit limit of Rp 610,000,000,000 with the aim to finance gap cash flows to develop hospitals of the Group including the acquisition of hospitals. This facility is due at 25 July 2026. The Company has received the principal disbursement amounted to Rp 35,045,677,560 as of 31 December 2023.



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**Ekshibit E/54**

**Exhibit E/54**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
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**20. UTANG BANK (Lanjutan)**

**20. BANK LOAN (Continued)**

**Utang bank jangka panjang (Lanjutan)**

**Long-term bank loan (Continued)**

**PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Lanjutan)**

**PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Continued)**

**PT Pintu Ilmu (“PI”)**

**PT Pintu Ilmu (“PI”)**

PI memperoleh fasilitas kredit investasi pada tanggal 26 Juli 2023 dari Mandiri dengan maksimum kredit senilai Rp 45.000.000.000. Pinjaman ini akan jatuh tempo pada tanggal 25 Juli 2034 dan memiliki suku bunga sebesar 7,25% per tahun.

*PI obtained investment credit facility on 26 July 2023 from Mandiri with maximum credit limit of Rp 45,000,000,000. This loan will be matured on 25 July 2034 and bears annual interest rate of 7.25%.*

**PT Morula Indonesia (“Morula”)**

**PT Morula Indonesia (“Morula”)**

Morula memperoleh fasilitas kredit investasi pada tanggal 26 Juli 2023 dari Mandiri dengan batas kredit senilai Rp 420.000.000.000. Tingkat suku bunga fasilitas kredit ini sebesar 7,25% per tahun dengan rincian sebagai berikut:

*Morula obtained investment credit facility on 26 July 2023 from Mandiri with maximum credit limit of Rp 889,950,000,000. The credit facility bears interests of 7.25% per annum with details as follows:*

**a. Fasilitas Term Loan I**

Kredit investasi dengan limit kredit sebesar Rp 200.000.000.000 dengan tujuan penggunaan untuk pembiayaan *gap cash flows* dalam rangka pelunasan fasilitas kredit investasi Morula di PT Bank Central Asia Tbk. Jatuh tempo fasilitas ini pada tanggal 26 Agustus 2033.

**a. Term Loan I Facility**

*The investment credit with a credit limit of Rp 200,000,000,000 with the aim to finance gap cash flows to repay Morula’s investment credit facility at PT Bank Central Asia Tbk. This facility is due at 26 August 2033.*

**b. Fasilitas Term Loan II**

Kredit investasi dengan limit kredit sebesar Rp 190.000.000.000 dengan tujuan penggunaan untuk pembiayaan *gap cash flows* dalam rangka pengembangan usaha Rumah Sakit atau Klinik PT Morula Indonesia dan/atau anak Perusahaan. Jatuh tempo fasilitas ini pada tanggal 26 Agustus 2026.

**b. Term Loan II Facility**

*The investment credit with a credit limit of Rp 190,000,000,000 with the aim to finance gap cash flows to for PT Morula Indonesia and/or its subsidiaries in hospital or clinic business development. This facility is due at 26 August 2026.*

**PT Medika Sejahtera Bersama (“MSB”)**

**PT Medika Sejahtera Bersama (“MSB”)**

MSB memperoleh fasilitas kredit investasi pada tanggal 26 Juli 2023 dari Mandiri dengan batas kredit senilai Rp 45.000.000.000. Tingkat suku bunga fasilitas kredit ini sebesar 7,25% per tahun dengan rincian sebagai berikut:

*MSB obtained investment credit facility on 26 July 2023 from Mandiri with maximum credit limit of Rp 45,000,000,000. The credit facility bears interests of 7.25% per annum with details as follows:*

**a. Kredit Investasi - Tranche 1**

Kredit investasi dengan limit kredit sebesar Rp 25.000.000.000 dengan tujuan penggunaan untuk pembiayaan kembali aset tanah dan bangunan. Jatuh tempo fasilitas ini pada tanggal 25 Agustus 2034.

**a. Investment Credit - Tranche 1**

*The investment credit with a credit limit of Rp 25,000,000,000 with the aim to to refinance land and buildings. This facility is due at 25 August 2034.*

**b. Kredit Investasi - Tranche 2**

Kredit investasi dengan limit kredit sebesar Rp 20.000.000.000 dengan tujuan penggunaan untuk pembiayaan renovasi rumah sakit. Jatuh tempo fasilitas ini pada tanggal 25 Agustus 2034.

**b. Investment Credit - Tranche 2**

*The investment credit with a credit limit of Rp 20,000,000,000 with the aim to to finance hospital renovation. This facility is due at 25 August 2034.*

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## Ekshibit E/55

## Exhibit E/55

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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20. **UTANG BANK (Lanjutan)****Utang bank jangka panjang (Lanjutan)**

PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Lanjutan)

**PT Morula Bunda Dewata (“MBD”)**

MBD memperoleh fasilitas kredit pada tanggal 15 Juni 2023 dari Mandiri dengan batas kredit senilai Rp 80.000.000.000. Tingkat suku bunga 7,25% per tahun dengan rincian sebagai berikut:

**a. Term Loan**

Kredit investasi dengan limit kredit sebesar Rp 70.000.000.000 dengan tujuan penggunaan untuk pembiayaan arus kas untuk pengembangan usaha Rumah Sakit Morula Bunda Dewata Bali. Jatuh tempo fasilitas ini pada tanggal 15 Juni 2035.

**b. Bank Garansi**

Bank Garansi dengan limit kredit sebesar Rp 10.000.000.000 dengan tujuan penggunaan sebagai jaminan pembayaran (*payment bond*) atas penyewaan Gedung kepada PT Agung Panorama Propertindo. Jatuh tempo fasilitas ini pada tanggal 15 Juni 2035.

**PT Diagnos Laboratorium Utama Tbk (“DGNS”)**

Berdasarkan akta perjanjian kredit No.61 tanggal 26 Juli 2023, DGNS memperoleh Kredit Investasi (KI) Mandiri untuk tujuan pembiayaan pengembangan gedung kantor dan laboratorium dengan maksimal pinjaman sebesar Rp 50.000.000.000. :

**a. Fasilitas Kredit Investasi (KI) Tranche I**

Kredit Investasi (KI) dengan limit sebesar Rp 30.000.000.000 dan Tingkat suku bunga mengambang sebesar 7,25% per tahun dengan jangka waktu 132 bulan terhitung sejak tanggal penandatanganan Perjanjian pada 26 Juli 2023 sampai dengan 25 Juli 2034. Fasilitas ini dikenakan biaya provisi sebesar 0,10% dan biaya administrasi sebesar Rp 20.000.000.

**b. Fasilitas Kredit Investasi (KI) Tranche II**

Kredit Investasi (KI) dengan limit sebesar Rp 20.000.000.000 dan Tingkat suku bunga mengambang sebesar 7,25% per tahun dengan jangka waktu 132 bulan terhitung sejak tanggal penandatanganan Perjanjian pada 26 Juli 2023 sampai dengan 25 Juli 2034. Fasilitas ini dikenakan biaya provisi sebesar 0,10% dan biaya administrasi sebesar Rp 20.000.000.

Jangka waktu *availability period* dan *grace period* adalah 12 bulan terhitung mulai tanggal penandatanganan perjanjian kredit.

20. **BANK LOAN (Continued)****Long-term bank loan (Continued)**

PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Continued)

**PT Morula Bunda Dewata (“MBD”)**

MBD obtained credit facility on 15 June 2023 from Mandiri with maximum credit limit of Rp 80,000,000,000 The credit facility bears interests of 7.25% per annum with details as follows:

**a. Term Loan**

The investment credit with a credit limit of Rp 70,000,000,000 with the aim to fund the gap in cash flow for Morula Bunda Dewata Hospital's business development. This facility is due at 15 June 2035.

**b. Bank Guarantee**

The investment credit with a credit limit of Rp 10,000,000,000 as a collateral (*payment bond*) for a lease to PT Agung Panorama Propertindo. This facility is due at 15 June 2035.

**PT Diagnos Laboratorium Utama Tbk (“DGNS”)**

Based on deed of Credit Agreement No. 61 dated 26 July 2023, DGNS obtained Investment Credit from Mandiri to finance office building and laboratory's development with credit limit amounting to Rp 50,000,000,000 with following:

**a. Investment Loan (KI) I Facilities**

The investment credit with credit limit amounting to Rp 30,000,000,000 and floating rate at 7.25% per annum for a period of 132 months commencing from signing date agreement of 26 July 2023 to 25 July 2034. This facility charges a provision fee at 0.10% and Rp 20,000,000 administrative charges.

**b. Investment Loan (KI) II Facilities**

The investment credit facility with credit limit amounting to Rp 20,000,000,000 and floating rate at 7.25% per annum for a period of 132 months commencing from signing date agreement of 26 July 2023 to 25 July 2034. This facility charges a provision fee at 0.10% and Rp 20,000,000 administrative charges.

The availability period and grace period are 12 months starting from the date of signing the credit agreement.



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**20. UTANG BANK (Lanjutan)**

**Utang bank jangka panjang (Lanjutan)**

**PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Lanjutan)**

**PT Diagnos Laboratorium Utama Tbk (“DGNS”) (Lanjutan)**

Perjanjian pinjaman Grup mencakup persyaratan tertentu antara lain membatasi hak Entitas Anak untuk mengubah Anggaran Dasar dan susunan Direksi dan Komisaris, menambah utang bank, *leasing* dan lembaga keuangan lainnya selain utang yang sudah ada dan melakukan pembayaran dividen kepada pemegang saham. Perjanjian tersebut mengharuskan Entitas Anak untuk mempertahankan rasio keuangan tertentu yang dihitung berdasarkan laporan keuangan konsolidasian sebagai berikut:

- i. *Current Ratio* > 100%;
- ii. *Debt Service Equity Ratio* (EBITDA/(Kewajiban pokok selama 12 bulan + bunga) > 100% sejak tahun 2024;
- iii. *Debt Equity Ratio* (*Interest bearing debt/Equity*) maksimum 4 kali;
- iv. Ekuitas positif.

Fasilitas utang bank Grup tersebut dijamin dengan jaminan sebagai berikut:

- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Jakarta, dengan SHGB No.498/Gondangdia atas nama Perusahaan dengan total seluas 893 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1504/Gondangdia atas nama Perusahaan dengan total seluas 575 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1541/Gondangdia atas nama Perusahaan dengan total seluas 541 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1542/Gondangdia atas nama Perusahaan dengan total seluas 1.273 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1305/Gondangdia atas nama Perusahaan dengan total seluas 1.005 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1320/Gondangdia atas nama PT Morula Indonesia dengan total seluas 969 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1327/Gondangdia atas nama Perusahaan dengan total seluas 971 m<sup>2</sup>; Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1329/Gondangdia atas nama Perusahaan dengan total seluas 910 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1330/Gondangdia atas nama Perusahaan dengan total seluas 350 m<sup>2</sup>;

**20. BANK LOAN (Continued)**

**Long-term bank loan (Continued)**

**PT Bank Mandiri (Persero) Tbk (“Mandiri”) (Continued)**

**PT Diagnos Laboratorium Utama Tbk (“DGNS”) (Continued)**

*The Group loan agreement includes certain requirements, including limiting the right of the Subsidiary to change the Articles of Association and the composition of the Board of Directors and Commissioners, adding to the debt of banks, leasing and other financial institutions in addition to existing debts and making dividend payments to shareholders. The Agreement requires the Subsidiary to maintain certain financial ratios calculated under the following consolidated financial statements:*

- i. *Current Ratio* ≥ 100%;
- ii. *Debt Service Equity Ratio* (EBITDA/(12 months installment + interest) ≥ 100% starting year 2024;
- iii. *Debt Equity Ratio* (*Interest bearing debt/Equity*) maximum 4 times;
- iv. Positive equity.

*The Group’s bank loans facility is guaranteed with the following guarantees:*

- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.498/Gondangdia on behalf of the Company with a total area of 893 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1504/Gondangdia on behalf of the Company with a total area of 575 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1541/Gondangdia on behalf of the Company with a total area of 541 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1542/Gondangdia on behalf of the Company with a total area of 1,273 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1305/Gondangdia on behalf of the Company with a total area of 1,005 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1320 /Gondangdia on behalf of PT Morula Indonesia with a total area of 969 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1327/Gondangdia on behalf of the Company with a total area of 971 m<sup>2</sup>; Buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1329/ Gondangdia on behalf of the Company with a total area of 910 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1330/Gondangdia on behalf of the Company with a total area of 350 m<sup>2</sup>;*

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PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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## 20. UTANG BANK (Lanjutan)

## 20. BANK LOAN (Continued)

Utang bank jangka panjang (Lanjutan)Long-term bank loan (Continued)PT Bank Mandiri (Persero) Tbk ("Mandiri") (Lanjutan)PT Bank Mandiri (Persero) Tbk ("Mandiri") (Continued)

Fasilitas utang bank tersebut dijamin dengan jaminan sebagai berikut: (Lanjutan)

Bank loans facility is guaranteed with the following guarantees: (Continued)

- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.51/Pondok-Cina atas nama Perusahaan dengan total seluas 296 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00055/Pondok-Cina atas nama Perusahaan dengan total seluas 44 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00056/Pondok-Cina atas nama Perusahaan dengan total seluas 44 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00057/Pondok-Cina atas nama Perusahaan dengan total seluas 55 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00058/Pondok-Cina atas nama Perusahaan dengan total seluas 42 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00059/Pondok-Cina atas nama Perusahaan dengan total seluas 87 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.61/Pondok-Cina atas nama Perusahaan dengan total seluas 291 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.62/Pondok-Cina atas nama Perusahaan dengan total seluas 430 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.134/Pondok-Cina atas nama Perusahaan dengan total seluas 138 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.135/Pondok-Cina atas nama Perusahaan dengan total seluas 305 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.136/Pondok-Cina atas nama Perusahaan dengan total seluas 340 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.137/Pondok-Cina atas nama Perusahaan dengan total seluas 42 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.138/Pondok-Cina atas nama Perusahaan dengan total seluas 310 m<sup>2</sup>;

- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.51/ Pondok-China on behalf of the Company with a total area of 296 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00055/Pondok-Cina on behalf of the Company with a total area of 44 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00056/Pondok-Cina on behalf of the Company with a total area of 44 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No. 00057/Pondok-Cina on behalf of the Company with a total area of 55 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00058/Pondok-Cina on behalf of the Company with a total area of 42 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00059/Pondok-Cina on behalf of the Company with a total area of 87 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.61/ Pondok-China on behalf of the Company with a total area of 291 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.62/ Pondok-China on behalf of the Company with a total area of 430 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No. 134/Pondok-Cina on behalf of the Company with a total area of 138 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.135/ Pondok-China on behalf of the Company with a total area of 305 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.136/Pondok-Cina on behalf of the Company with a total area of 340 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No. 137/Pondok-Cina on behalf of the Company with a total area of 42 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.138/ Pondok-China on behalf of the Company with a total area of 310 m<sup>2</sup>;



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PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
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20. UTANG BANK (Lanjutan)

20. BANK LOAN (Continued)

Utang bank jangka panjang (Lanjutan)

Long-term bank loan (Continued)

PT Bank Mandiri (Persero) Tbk ("Mandiri") (Lanjutan)

PT Bank Mandiri (Persero) Tbk ("Mandiri") (Continued)

Fasilitas utang bank tersebut dijamin dengan jaminan sebagai berikut: (Lanjutan)

Bank loans facility is guaranteed with the following guarantees: (Continued)

- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.139/Pondok-Cina atas nama Perusahaan dengan total seluas 102 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.140/Pondok-Cina atas nama Perusahaan dengan total seluas 367 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.141/Pondok-Cina atas nama Perusahaan dengan total seluas 1.373 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.421/Gondangdia atas nama letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi dan Rito Alam Rizal Sini dengan total seluas 90 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.343/Gondangdia atas nama letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi dan Rito Alam Rizal Sini dengan total seluas 803 m<sup>2</sup>;
- Rumah Sakit BMC, entitas anak, yang terletak di Jalan Proklamasi Nomor 31-37, Ganting Parak Gadang, Kecamatan Padang Timur, Kota Padang, Sumatera Barat;
- 19 Unit Apartemen Atlanta Residence di Jalan Margonda Raya, No. 28, Kelurahan Pondok Cina, Kecamatan Beji, Depok, atas nama PT Agung Multi Berjaya yang kemudian akan ditindaklanjuti baliknama ke atas nama PT Bundamedik Tbk
- Tanah dan Bangunan Rumah Sakit yang diakuisisi dan/atau saham Rumah Sakit diakuisisi yang akan dibiayai oleh fasilitas Kredit Investasi.
- *Corporate Guarantee* dan *Deficit Cashflow Guarantee* atas nama PT Bundamedik Tbk

- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.139/ Pondok-China on behalf of the Company with a total area of 102 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.140/ Pondok-China on behalf of the Company with a total area of 367 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.141/ Pondok-China on behalf of the Company with a total area of 1,373 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.421/Gondangdia on behalf of letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi and Rito Alam Rizal Sini with a total area of 90 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.343/Gondangdia on behalf of letje Ika S. Rizal Sini, Ivan Rizal Sini, Engineer Mesha Rizal Sini, Renobulan Rizal Sini Suheimi and Rito Alam Rizal Sini with a total area of 803 m<sup>2</sup>;
- BMC Hospital, a subsidiary, located on Jalan Proklamasi Number 31-37, Ganting Parak Gadang, East Padang District, Padang City, West Sumatra;
- 19 Atlanta Residence Apartment Units on Jalan Margonda Raya, No. 28, Pondok Cina Village, Beji District, Depok, on behalf of PT Agung Multi Berjaya which subsequently will be transferred on behalf of PT Bundamedik Tbk.
- Acquired Hospital Land and Buildings and/or acquired Hospital shares to be financed by investment credit facilities.
- Corporate Guarantee and Deficit Cashflow Guarantee on behalf of PT Bundamedik Tbk

PT Bank Central Asia Tbk ("BCA")

PT Bank Central Asia Tbk ("BCA")

Perusahaan

The Company

Perusahaan memperoleh fasilitas kredit investasi pada tanggal 23 April 2021 dari BCA dengan batas kredit senilai Rp 550.000.000.000. Jatuh tempo fasilitas pinjaman ini adalah 8 tahun sejak dilakukan setiap pencairan fasilitas kredit dan suku bunga sebesar 8,25% per tahun. Pencairan fasilitas kredit dapat dilakukan sejak 23 April 2021 hingga 23 April 2023.

The Company obtained investment credit facility on 23 April 2021 from BCA with maximum credit limit of Rp 550,000,000,000. The maturity of this loan facility is 8 years since each disbursement of credit facilities and interest rates of 8.25% per year. Disbursement of credit facilities can be done from 23 April 2021 to 23 April 2023.

*These Consolidated Financial Statements are originally Issued in Indonesian language*

## Ekshibit E/59

## Exhibit E/59

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
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**20. UTANG BANK (Lanjutan)****20. BANK LOAN (Continued)****Utang bank jangka panjang (Lanjutan)****Long-term bank loan (Continued)****PT Bank Central Asia Tbk ("BCA")****PT Bank Central Asia Tbk ("BCA")****PT Morula Indonesia ("Morula")****PT Morula Indonesia ("Morula")**

Berdasarkan Akta Perjanjian Kredit nomor 11 tanggal 9 Agustus 2018, Morula memperoleh fasilitas kredit pada tanggal 9 Agustus 2018 dari BCA dengan batas kredit senilai Rp 90.000.000.000 untuk pembelian tanah dan bangunan, renovasi bangunan serta pembelian alat-alat medis. Pinjaman ini akan jatuh tempo pada tanggal 30 Oktober 2025.

*Based on Credit Deeds No. 11 dated 9 August 2018, Morula obtained credit facility on 9 August 2018 from BCA with maximum credit limit of Rp 90,000,000,000 to purchase land and building, renovation building and the purchase of medical equipment. This loan will be matured on 30 October 2025.*

Morula kembali memperoleh fasilitas kredit pada tanggal 23 April 2021 dari BCA dengan batas kredit senilai Rp 165.000.000.000 untuk akuisisi saham, renovasi klinik fertilitas, dan pembelian tanah. Pinjaman ini berlaku sampai 8 tahun tanpa masa tenggang dan memiliki suku bunga 8,25%.

*Morula obtained credit facility on 23 April 2021 from BCA with maximum credit limit of Rp 165,000,000,000 to acquire business, renovation of fertility clinic, and land. This loan will be matured until 8 years ahead without grace period given and have interest rate 8.25%.*

Morula kembali memperoleh fasilitas kredit pada tanggal 11 Mei 2022 dari BCA dengan batas kredit senilai Rp 140.000.000.000 untuk pembangunan Gedung, renovasi dan pembelian peralatan medis. Pinjaman ini berlaku sampai 8 tahun tanpa masa tenggang dan memiliki suku bunga 8,25%.

*Morula obtained credit facility on 11 May 2022 from BCA with maximum credit limit of Rp 140,000,000,000 for building construction, renovation, and medical equipment. This loan will be matured until 8 years ahead without grace period given and have interest rate 8.25%.*

**PT Diagnos Laboratorium Utama Tbk ("DGNS")****PT Diagnos Laboratorium Utama Tbk ("DGNS")**

Berdasarkan Surat Bank BCA No. 00171/ALK-KOM/2022 tentang Surat Pengajuan Kredit (SPK) dan akta Perjanjian Kredit No. 112 tanggal 28 Januari 2022, DGNS memperoleh fasilitas kredit investasi dari BCA dengan syarat sebagai berikut:

*Based on Bank BCA Letter No. 0017/ALK-KOM/2022 concerning Letter of Credit (SPK) and Deed of Credit Agreement No. 112 dated 28 January 2022, DGNS obtained an investment credit facility from BCA with the following terms and condition:*

**a. Fasilitas Kredit Investasi (KI) I****a. Investment Loan (KI) I Facilities**

DGNS memperoleh Kredit Investasi (KI) dari PT Bank Central Asia Tbk berdasarkan Perjanjian Kredit, No. C67.HT.03.02-TH.2006, Akta No. 112 tanggal 28 Maret 2022 plafond sebesar Rp 20.000.000.000 dan tingkat suku bunga mengambang sebesar 8,25% per tahun dengan jangka waktu 7 (tujuh) tahun terhitung sejak tanggal 29 Maret 2022 sampai dengan 28 Maret 2029. Fasilitas ini dikenakan biaya provisi sebesar 0,5%.

*DGNS obtained Investment Credit from PT Bank Central Asia Tbk based on KI agreement No. C-67.HT.03.02-TH.2006, Deed No. 112 dated 28 March 2022 with credit limit amounting to Rp 20,000,000,000 and floating rate at 8.25% per annum for a period of 7 (seven) years commencing from 29 March 2022 to 28 March 2029. This facility charge a provision fee at 0.5%.*

**b. Fasilitas Kredit Investasi (KI) II****b. Investment Loan (KI) II Facilities**

DGNS memperoleh Kredit Investasi (KI) dari PT Bank Central Asia Tbk berdasarkan Perjanjian Kredit, No. C67.HT.03.02-TH.2006, Akta No. 112 tanggal 28 Maret 2022 plafond sebesar Rp 29.500.000.000 dan tingkat suku bunga mengambang sebesar 8,25% per tahun dengan jangka waktu 3 (tiga) tahun terhitung sejak tanggal 29 Maret 2022 sampai dengan 28 Maret 2025. Fasilitas ini dikenakan biaya provisi sebesar 0,5%.

*DGNS obtained Investment Credit from PT Bank Central Asia Tbk based on KI agreement No. C-67.HT.03.02-TH.2006, Deed No. 112 dated 28 March 2022 with credit limit amounting to Rp 29,500,000,000 and floating rate at 8.25% per annum for a period of 3 (three) years commencing from 29 March 2022 to 28 March 2025. This facility charge a provision fee at 0.5%.*





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Ekshibit E/60

Exhibit E/60

PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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20. UTANG BANK (Lanjutan)

20. BANK LOAN (Continued)

Utang bank jangka panjang (Lanjutan)

Long-term bank loan (Continued)

PT Bank Central Asia Tbk ("BCA") (Lanjutan)

PT Bank Central Asia Tbk ("BCA") (Continued)

PT Diagnos Laboratorium Utama Tbk ("DGNS")  
(Lanjutan)

PT Diagnos Laboratorium Utama Tbk ("DGNS")  
(Continued)

Perjanjian pinjaman mencakup persyaratan tertentu antara lain membatasi hak Entitas Anak untuk mengubah Anggaran Dasar dan susunan Direksi dan Komisaris, menambah utang bank, *leasing* dan lembaga keuangan lainnya selain utang yang sudah ada dan melakukan pembayaran dividen kepada pemegang saham. Perjanjian tersebut mengharuskan Entitas Anak untuk mempertahankan rasio keuangan tertentu yang dihitung berdasarkan laporan keuangan konsolidasian sebagai berikut:

The loan agreement includes certain requirements, including limiting the right of the Subsidiary to change the Articles of Association and the composition of the Board of Directors and Commissioners, adding to the debt of banks, *leasing* and other financial institutions in addition to existing debts and making dividend payments to shareholders. The Agreement requires the Subsidiary to maintain certain financial ratios calculated under the following consolidated financial statements:

- *Current ratio* minimal sebesar 1 kali;
- Rasio *debt service coverage* (*Earning before interest tax*) minimal 1 kali;
- Rasio *interest bearing debt* (*Earning before interest tax*) minimal 1 kali;
- Rasio *debt to equity* maksimal 4 kali.

- *Current ratio* of at least 1 time;
- *Debt service coverage* (*Earning before interest tax*) ratio of at least 1 time;
- *Interest bearing debt ratio* (*Earning before interest tax*) at least 1 time;
- *Maximum debt to equity ratio* of 4 times.

Fasilitas utang bank Grup tersebut dijamin dengan jaminan sebagai berikut:

The Group's bank loans facility is guaranteed with the following guarantees:

- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Jakarta, dengan SHGB No.498/Gondangdia atas nama Perusahaan dengan total seluas 893 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1504/Gondangdia atas nama Perusahaan dengan total seluas 575 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1541/Gondangdia atas nama Perusahaan dengan total seluas 541 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1542/Gondangdia atas nama Perusahaan dengan total seluas 1.273 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1305/Gondangdia atas nama Perusahaan dengan total seluas 1.005 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1320/Gondangdia atas nama PT Morula Indonesia dengan total seluas 969 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1327/Gondangdia atas nama Perusahaan dengan total seluas 971 m<sup>2</sup>; Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1329/Gondangdia atas nama Perusahaan dengan total seluas 910 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.1330/Gondangdia atas nama Perusahaan dengan total seluas 350 m<sup>2</sup>;

- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.498/Gondangdia on behalf of the Company with a total area of 893 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1504/Gondangdia on behalf of the Company with a total area of 575 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1541/Gondangdia on behalf of the Company with a total area of 541 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1542/Gondangdia on behalf of the Company with a total area of 1,273 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1305/Gondangdia on behalf of the Company with a total area of 1,005 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1320/Gondangdia on behalf of PT Morula Indonesia with a total area of 969 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1327/Gondangdia on behalf of the Company with a total area of 971 m<sup>2</sup>; Buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1329/Gondangdia on behalf of the Company with a total area of 910 m<sup>2</sup>;
- Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.1330/Gondangdia on behalf of the Company with a total area of 350 m<sup>2</sup>;

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## Ekshibit E/61

## Exhibit E/61

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**  
**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN**  
**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023**  
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**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES**  
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20. **UTANG BANK (Lanjutan)****Utang bank jangka panjang (Lanjutan)****PT Bank Central Asia Tbk ("BCA") (Lanjutan)**

Fasilitas utang bank tersebut dijamin dengan jaminan sebagai berikut: (Lanjutan)

- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.51/Pondok-Cina atas nama Perusahaan dengan total seluas 296 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00055/Pondok-Cina atas nama Perusahaan dengan total seluas 44 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00056/Pondok-Cina atas nama Perusahaan dengan total seluas 44 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00057/Pondok-Cina atas nama Perusahaan dengan total seluas 55 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00058/Pondok-Cina atas nama Perusahaan dengan total seluas 42 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.00059/Pondok-Cina atas nama Perusahaan dengan total seluas 87 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.61/Pondok-Cina atas nama Perusahaan dengan total seluas 291 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.62/Pondok-Cina atas nama Perusahaan dengan total seluas 430 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.134/Pondok-Cina atas nama Perusahaan dengan total seluas 138 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.135/Pondok-Cina atas nama Perusahaan dengan total seluas 305 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.136/Pondok-Cina atas nama Perusahaan dengan total seluas 340 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.137/Pondok-Cina atas nama Perusahaan dengan total seluas 42 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.138/Pondok-Cina atas nama Perusahaan dengan total seluas 310 m<sup>2</sup>;

20. **BANK LOAN (Continued)****Long-term bank loan (Continued)****PT Bank Central Asia Tbk ("BCA") (Continued)**

Bank loans facility is guaranteed with the following guarantees: (Continued)

- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.51/ Pondok-Cina on behalf of the Company with a total area of 296 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00055/Pondok-Cina on behalf of the Company with a total area of 44 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00056/Pondok-Cina on behalf of the Company with a total area of 44 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No. 00057/Pondok-Cina on behalf of the Company with a total area of 55 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00058/Pondok-Cina on behalf of the Company with a total area of 42 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.00059/Pondok-Cina on behalf of the Company with a total area of 87 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.61/ Pondok-China on behalf of the Company with a total area of 291 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.62/ Pondok-China on behalf of the Company with a total area of 430 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.134/Pondok-Cina on behalf of the Company with a total area of 138 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.135/ Pondok-Cina on behalf of the Company with a total area of 305 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.136/Pondok-Cina on behalf of the Company with a total area of 340 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.137/Pondok-Cina on behalf of the Company with a total area of 42 m<sup>2</sup>;
- Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.138/ Pondok-China on behalf of the Company with a total area of 310 m<sup>2</sup>;



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**Ekshibit E/62**

**Exhibit E/62**

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**20. UTANG BANK (Lanjutan)**

**20. BANK LOAN (Continued)**

**Utang bank jangka panjang** (Lanjutan)

**Long-term bank loan** (Continued)

**PT Bank Central Asia Tbk (“BCA”)** (Lanjutan)

**PT Bank Central Asia Tbk (“BCA”)** (Continued)

Fasilitas utang bank tersebut dijamin dengan jaminan sebagai berikut: (Lanjutan)

*Bank loans facility is guaranteed with the following guarantees: (Continued)*

- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.139/Pondok-Cina atas nama Perusahaan dengan total seluas 102 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.140/Pondok-Cina atas nama Perusahaan dengan total seluas 367 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Pondok Cina, Kecamatan Beji, Kota Depok, Propinsi Jawa Barat dengan SHGB No.141/Pondok-Cina atas nama Perusahaan dengan total seluas 1.373 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.421/Gondangdia atas nama letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi dan Rito Alam Rizal Sini dengan total seluas 90 m<sup>2</sup>;
- Tanah dan bangunan di Kelurahan Gondangdia, Kecamatan Menteng, Kota Jakarta, dengan SHGB No.343/Gondangdia atas nama letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi dan Rito Alam Rizal Sini dengan total seluas 803 m<sup>2</sup>;
- Rumah Sakit BMC, entitas anak, yang terletak di Jalan Proklamasi Nomor 31-37, Ganting Parak Gadang, Kecamatan Padang Timur, Kota Padang, Sumatera Barat;
- 19 Unit Apartemen Atlanta Residence di Jalan Margonda Raya, No. 28, Kelurahan Pondok Cina, Kecamatan Beji, Depok;
- Tanah dan Bangunan Rumah Sakit yang diakuisisi dan/atau saham Rumah Sakit diakuisisi yang akan dibiayai oleh fasilitas Kredit Investasi.

- *Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.139/ Pondok-China on behalf of the Company with a total area of 102 m<sup>2</sup>;*
- *Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.140/ Pondok-China on behalf of the Company with a total area of 367 m<sup>2</sup>;*
- *Land and buildings in Pondok Cina Village, Beji District, Depok City, West Java Province with SHGB No.141/ Pondok-China on behalf of the Company with a total area of 1,373 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.421/Gondangdia on behalf of letje Ika S. Rizal Sini, Ivan Rizal Sini, Insinyur Mesha Rizal Sini, Renobulan Rizal Sini Suheimi and Rito Alam Rizal Sini with a total area of 90 m<sup>2</sup>;*
- *Land and buildings in Gondangdia Village, Menteng District, Jakarta City, with SHGB No.343/Gondangdia on behalf of letje Ika S. Rizal Sini, Ivan Rizal Sini, Engineer Mesha Rizal Sini, Renobulan Rizal Sini Suheimi and Rito Alam Rizal Sini with a total area of 803 m<sup>2</sup>;*
- *BMC Hospital, a subsidiary, located on Jalan Proklamasi Number 31-37, Ganting Parak Gadang, East Padang District, Padang City, West Sumatra;*
- *19 Atlanta Residence Apartment Units on Jalan Margonda Raya, No. 28, Pondok Cina Village, Beji District, Depok;*
- *Acquired Hospital Land and Buildings and/or acquired Hospital shares to be financed by investment credit facilities.*

Seluruh pinjaman Grup dari BCA telah dilunasi secara penuh pada tanggal 28 Juli 2023.

*Group’s bank loan from BCA has been fully paid on 28 July 2023.*

**PT Bank Syariah Indonesia Tbk (“BSI”)**

**PT Bank Syariah Indonesia Tbk (“BSI”)**

**PT Bunda Minang Citra (“BMC”)**

**PT Bunda Minang Citra (“BMC”)**

Pada tahun 2019, BMC, entitas anak, mengadakan perjanjian anjak piutang dengan BSI (dahulu PT Bank Syariah Mandiri), berupa fasilitas akad Wakalah bil Ujroh dan Qardh. Maskimum nominal fasilitas anjak piutang berdasarkan invoice yang diserahkan oleh BMC kepada Bank. Jangka waktu fasilitas akan jatuh tempo tidak lebih dari 90 hari setelah akad disetujui kedua pihak.

*In 2019, BMC, the subsidiary entered into a factoring agreement with BSI (formerly PT Bank Syariah Mandiri), Wakalah bil Ujroh and Qardh contract facilities. The maximum nominal factoring facility is based on invoices submitted by the BMC to the Bank. The term of the facility will mature no later than 90 days after the agreement is agreed by both parties.*

*These Consolidated Financial Statements are originally Issued in Indonesian language*

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**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
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**20. UTANG BANK (Lanjutan)**

**Utang bank jangka panjang (Lanjutan)**

**PT Bank Syariah Indonesia Tbk (“BSI”) (Lanjutan)**

**PT Bunda Minang Citra (“BMC”) (Lanjutan)**

Berikut adalah fasilitas utang bank jangka panjang yang dimiliki BMC dari PT Bank Syariah Indonesia Tbk (Dahulu PT Bank BNI Syariah) (“BNIS”):

| Bank | Fasilitas Pinjaman/<br>Credit facility       | Nomor perjanjian/<br>Agreement number | Jangka Waktu/<br>Awal/Start | Period<br>Akhir/End | Maksimum Pinjaman/<br>Credit limit | Bagi hasil/<br>Margin sharing |
|------|--|---------------------------------------|-----------------------------|---------------------|------------------------------------|-------------------------------|
| BSI  | Murabahah                                    | PGS/075/2012/MRBH                     | 25/04/12                    | 25/04/19            | 3.000.000.000                      | 1.907.500.000                 |
|      | Murabahah                                    | PGS/041-<br>I/2014/MRBH/BFM/BNIS      | 06/03/14                    | 05/10/20            | 1.395.000.000                      | 793.948.538                   |
|      | Murabahah                                    | PGS/041-<br>II/2014/MRBH/BFM/BNIS     | 14/03/14                    | 13/03/21            | 1.860.000.000                      | 1.070.124.169                 |
|      | Murabahah                                    | 128/MRB809/88400/X/15                 | 13/10/15                    | 12/09/19            | 1.036.071.057                      | 310.472.681                   |
|      | Murabahah                                    | 147/MRB809/88400/XI/15                | 20/11/15                    | 19/11/19            | 441.510.480                        | 132.105.831                   |
|      | Murabahah Investasi/<br>Investment Murabahah | PGS/07/504A/R                         | 25/09/16                    | 25/08/21            | 834.000.000                        | 314.001.000                   |
|      | Murabahah                                    | BNISY/CRD/486/R                       | 25/01/17                    | 25/12/24            | 15.000.000.000                     | 9.001.521.490                 |
|      | Murabahah Investasi/<br>Investment Murabahah | 009/MRB809/88400/II/17                | 16/01/17                    | 15/01/25            | 1.047.776.173                      | 628.760.735                   |
|      | Murabahah Investasi/<br>Investment Murabahah | 044/MRB809/88400/III/17               | 17/03/17                    | 16/03/25            | 1.635.543.246                      | 980.265.445                   |
|      | Murabahah Investasi/<br>Investment Murabahah | 091/MRB809/88400/VI/17                | 19/06/17                    | 18/06/25            | 1.130.593.399                      | 678.452.783                   |
|      | Murabahah Investasi/<br>Investment Murabahah | 131/MRB809/884000/X/17                | 19/11/17                    | 18/10/25            | 1.188.000.000                      | 712.901.454                   |
|      | Murabahah                                    | 018/MRB809/81500/II/18                | 23/03/18                    | 22/12/21            | 1.188.000.000                      | 712.901.454                   |
|      | Murabahah Investasi/<br>Investment Murabahah | PGS/07/030/R                          | 25/01/18                    | 25/12/22            | 4.500.000.000                      | 1.608.831.129                 |
|      | Murabahah                                    | BNISy/PGS/07/582/R                    | 25/09/18                    | 25/08/23            | 2.412.922.781                      | 663.125.460                   |
|      | Murabahah Investasi/<br>Investment Murabahah | BNISy/PGS/07/585/R                    | 25/10/18                    | 25/09/25            | 5.600.000.000                      | 2.209.196.966                 |

Fasilitas utang bank tersebut dijamin dengan jaminan sebagai berikut:

- Investasi Terikat Mandiri Syariah (ITSM) sebesar Rp 17.000.000.000.
- Deposito sebesar Rp 273.552.981.

**20. BANK LOAN (Continued)**

**Long-term bank loan (Continued)**

**PT Bank Syariah Indonesia Tbk (“BSI”) (Continued)**

**PT Bunda Minang Citra (“BMC”) (Continued)**

*BMC’s long-term bank loans facilities from PT Bank Syariah Indonesia Tbk (Formerly PT Bank BNI Syariah) (“BNIS”) are as follows:*

*The bank loan facilities is secured by collateral as follows:*

- *Investasi Terikat Mandiri Syariah (ITSM) amounted to Rp 17,000,000,000.*
- *Deposits amounted to Rp 273,552,981.*

**21. IMBALAN PASCA-KERJA**

Grup menghitung imbalan pasca-kerja untuk karyawan sesuai dengan UU Cipta Kerja No. 11/2020. Jumlah karyawan Grup yang berhak diperhitungkan untuk imbalan pasca-kerja tersebut adalah 1.434 dan 1.285 karyawan masing-masing untuk tahun 2023 dan 2022. Jumlah ini tidak diaudit.

**21. POST-EMPLOYMENT BENEFITS**

*The Group calculate post-employment benefit for qualifying employees in accordance with Labor Law No. 11/2020. The total number of employees of the Group entitled to the benefits are 1,434 and 1,285 employees for 2023 and 2022, respectively. These figures were unaudited.*

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21. IMBALAN PASCA-KERJA (Lanjutan)

21. POST-EMPLOYMENT BENEFITS (Continued)

Nilai yang termasuk dalam laporan posisi keuangan konsolidasian yang berasal dari Grup sehubungan dengan liabilitas imbalan pasca-kerja adalah sebagai berikut:

The amounts included in the consolidated statements of financial position arising from the Group's obligation in respect of these post-employment benefits are as follows:

|   | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                       |
|---|---------------------------------------|---------------------------------------|---------------------------------------|
| Nilai kini kewajiban yang tidak didanai | <u>25.063.931.536</u>                 | <u>28.534.604.984</u>                 | Present value of unfunded obligations |

Beban imbalan pasca-kerja yang dibebankan di laporan laba rugi dan penghasilan komprehensif lain konsolidasian adalah:

Amounts charged in the consolidated statements of profit or loss and other comprehensive income in respect of these post-employment benefits are as follows:

|                                  | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                           |
|----------------------------------|---------------------------------------|---------------------------------------|---------------------------|
| Biaya jasa kini                  | 3.751.168.758                         | 6.681.709.051                         | Current service costs     |
| Biaya bunga                      | 1.958.803.071                         | 3.300.272.483                         | Interest costs            |
| Biaya jasa lalu                  | 816.836.361                           | ( 12.057.479.291)                     | Prior service cost        |
| Dampak kurtailmen                | ( 42.798.550)                         | ( 1.735.446.689)                      | Kurtailment effect        |
| Keuntungan aktuarial yang diakui | <u>-</u>                              | <u>( 19.581.114)</u>                  | Actuarial gain recognized |
| <b>Jumlah</b>                    | <u><b>6.484.009.640</b></u>           | <u><b>( 3.830.525.560)</b></u>        | <b>Total</b>              |

Mutasi nilai kini liabilitas yang tidak didanai selama tahun berjalan adalah sebagai berikut:

The movements in the present value of unfunded obligations in the current year were as follows:

|                                   | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                 |
|-----------------------------------|---------------------------------------|---------------------------------------|---------------------------------|
| Saldo awal                        | 28.534.604.984                        | 51.410.006.855                        | Beginning balance               |
| Beban tahun berjalan (Catatan 28) | 6.484.009.640                         | ( 3.830.525.560)                      | Current year expenses (Note 28) |
| Pendapatan komprehensif lain      | ( 4.985.509.356)                      | ( 4.743.936.294)                      | Other comprehensive income      |
| Realisasi pembayaran manfaat      | ( 4.913.814.388)                      | ( 9.814.555.339)                      | Realisation of benefit payment  |
| Penyesuaian                       | <u>( 55.359.344)</u>                  | <u>( 4.486.384.678)</u>               | Adjustment                      |
| <b>Saldo akhir</b>                | <u><b>25.063.931.536</b></u>          | <u><b>28.534.604.984</b></u>          | <b>Ending balance</b>           |

Liabilitas imbalan pasca-kerja tahun 2023 dan 2022 dicatat berdasarkan perhitungan aktuaris independen masing-masing oleh Kantor Konsultan Aktuaria Tubagus Syafrial & Amran Nangasan dan Kantor Konsultan Aktuaria Arya Bagiastra dengan menggunakan metode *Projected Unit Credit* sesuai dengan laporan perhitungan Aktuaria.

Post-employment benefit liabilities in 2023 and 2022 are recorded based on an independent actuary calculation by Kantor Konsultan Aktuaria Tubagus Syafrial & Amran Nangasan and Kantor Konsultan Aktuaria Arya Bagiastra, respectively, using the *Projected Unit Credit* method in accordance with the Actuarial calculation report.

Berikut adalah asumsi-asumsi akturia yang digunakan dalam menentukan liabilitas imbalan kerja di 2023 dan 2022:

The following are the assumptions of acturia used in determining the liability for employee benefits in 2023 and 2022:

|                       | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                       |
|-----------------------|---------------------------------------|---------------------------------------|-----------------------|
| Tingkat diskonto      | 6,34% - 6,69%                         | 4,96% - 7,18%                         | Discount rate         |
| Tingkat kenaikan gaji | 2,50% - 7%                            | 7,05%-10%                             | Salary increment rate |
| Tingkat kematian      | TMI IV (2019)                         | TMI IV (2019)                         | Mortality rate        |
| Usia pensiun normal   | 57 - 60                               | 55 - 57                               | Normal retirement age |

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21. IMBALAN PASCA-KERJA (Lanjutan)

21. POST-EMPLOYMENT BENEFITS (Continued)

Sensitivitas imbalan pasca-kerja terhadap asumsi utama adalah:

The sensitivity of the post-employment benefits to the changes in key assumptions:

|                       | Perubahan asumsi/<br>Change in<br>assumptions | Dampak terhadap liabilitas imbalan pasti/<br>Impact to the defined benefit obligations |  |
|-----------------------|---|--|--|
|                       |   | Kenaikan asumsi/<br>Increase in assumptions  | Penurunan asumsi/<br>Decrease in assumptions |
| Tingkat diskonto      | 1%  | Turun / Decrease ( 2.409.366.340)  | Naik / Increase 2.795.067.593                |
| Tingkat kenaikan gaji | 1%  | Naik / Increase 2.722.424.320  | Turun / Decrease ( 2.394.109.500)            |

Analisis sensitivitas yang disajikan di atas mungkin tidak mewakili perubahan yang sebenarnya dalam imbalan pasca-kerja mengingat bahwa perubahan asumsi terjadinya tidak terisolasi satu sama lain karena beberapa asumsi tersebut mungkin berkorelasi.

The sensitivity analysis presented above may not be representative of the actual change in the post-employment benefits as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

22. MODAL SAHAM

22. SHARE CAPITAL

Susunan pemegang saham Perusahaan pada tanggal 31 Desember 2023 dan 2022, adalah sebagai berikut:

The composition of the Company's shareholders as of 31 December 2023 and 2022, are as follows:

| 31 Desember 2023 dan 2022/<br>31 December 2023 and 2022 |   |  |                        |  |
|---|---|--|------------------------|--|
| Nama pemegang saham                                     | Jumlah saham ditempatkan dan disetor penuh/<br>Number of shares issued and fully paid | Persentase kepemilikan/<br>Percentage of ownership | Jumlah/<br>Total       | Name of shareholders                           |
| PT Bunda Investama Indonesia                            | 4.935.430.900   | 57,37%   | 98.708.618.000         | PT Bunda Investama Indonesia                   |
| Akasya Investment Komisaris dan Direksi                 | 421.416.176   | 4,90%  | 8.428.323.520          | Akasya Investment<br>Commissioner and Director |
| dr Ivan Rizal Sini, SpOG                                | 278.600.000   | 3,24%  | 5.572.000.000          | dr Ivan Rizal Sini, SpOG                       |
| Ir. Mesha Rizal Sini, M. Eng. Sc.                       | 278.600.000   | 3,24%  | 5.572.000.000          | Ir. Mesha Rizal Sini, M. Eng. Sc.              |
| Rito Alam Rizal Sini, S.E.                              | 278.600.000   | 3,24%  | 5.572.000.000          | Rito Alam Rizal Sini, S.E.                     |
| Renobulan Rizal Sini Suheimi, S.Psi.                    | 207.786.000   | 2,42%  | 4.155.720.000          | Renobulan Rizal Sini Suheimi, S.Psi.           |
| letje Ika S Rizal Sini                                  | 157.865.000   | 1,83%  | 3.157.300.000          | letje Ika S Rizal Sini                         |
| Masyarakat (masing-masing di bawah 1%)                  | 2.045.118.100   | 23,76%   | 40.902.362.000         | Public (each below 1%)                         |
| <b>Jumlah</b>   | <b>8.603.416.176</b>  | <b>100,00%</b>                                     | <b>172.068.323.520</b> | <b>Total</b>                                   |

Berdasarkan Akta No. 60 tanggal 9 Maret 2021 dari Jose Dima Satria, S.H., M.Kn., notaris di Jakarta, para pemegang saham menyatakan dan memutuskan antara lain hal-hal sebagai berikut:

Based on Notarial Deed No. 60 dated 9 March 2021 of Jose Dima Satria, S.H., M.Kn., notary in Jakarta, the shareholders declare and decide par value shares of the Company the following:

- Perubahan nilai nominal saham Perusahaan dari semula sebesar Rp 1.000.000 per saham menjadi Rp 20 per saham;
- Rencana Perusahaan untuk melakukan Penawaran Umum Saham-saham Perdana Perusahaan (IPO);
- Pengeluaran saham dalam simpanan atau portepel Perusahaan dalam jumlah sebanyak-banyaknya 620.000.000 saham dengan nilai nominal Rp 20 per saham (selanjutnya disebut "Saham Baru") untuk ditawarkan kepada masyarakat melalui IPO dengan memperhatikan ketentuan perundang-undangan yang berlaku termasuk tetapi tidak terbatas pada peraturan-peraturan Pasar Modal dan Bursa Efek Indonesia (BEI);

- Changed par value shares of the Company from Rp 1,000,000 into Rp 20 per share;
- The Company's plan to conduct a public offering of the Company's shares Initial Public Offering (IPO);
- Issuance of the Company's shares in portepel or portfolios with maximum number of 620,000,000 shares with nominal value Rp 20 per share (hereinafter referred to as "New Shares") to be offered to the public through IPO with due observance of the prevailing laws and regulations, including but not limited to the Capital Market and Indonesia Stock Exchange (IDX) regulations;

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**22. MODAL SAHAM (Lanjutan)**

Berdasarkan Akta No. 60 tanggal 9 Maret 2021 dari Jose Dima Satria, S.H., M.Kn., notaris di Jakarta, para pemegang saham menyatakan dan memutuskan antara lain hal-hal sebagai berikut: (Lanjutan)

- d. Program *Employee Stock Allocation* (ESA) dan mengalokasikan sebanyak-banyaknya sebesar 5.000.000 saham atau 0,8% dari seluruh saham yang ditawarkan.

Akta perubahan ini telah disetujui oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam surat keputusannya No. AHU-0046709.AH.01.11.Tahun 2021 tanggal 12 Maret 2021.

Manajemen modal

Grup secara teratur meninjau dan mengelola struktur permodalannya untuk memastikan struktur dan pengembalian pemegang saham yang optimal, dengan mempertimbangkan persyaratan modal masa depan Perusahaan dan efisiensi modal, profitabilitas yang berlaku dan proyeksi, arus kas operasi yang diproyeksikan, pengeluaran modal yang diproyeksikan, dan proyeksi peluang investasi strategis. Tidak ada perubahan yang dibuat dalam tujuan, kebijakan atau proses manajemen modal selama tahun yang berakhir pada tanggal 31 Desember 2023 dan 2022.

Menurut Undang-Undang Perseroan Terbatas No. 40/2007. Perusahaan diharuskan untuk membuat penyisihan cadangan wajib sekurang-kurangnya 20% dari modal dasar Perusahaan yang ditempatkan dan disetor penuh. Pada tanggal 31 Desember 2023 dan 2022, Perusahaan belum menempatkan cadangannya.

**22. SHARE CAPITAL (Continued)**

*Based on Notarial Deed No. 60 dated 9 March 2021 of Jose Dima Satria, S.H., M.Kn., notary in Jakarta, the shareholders declare and decide par value shares of the Company the following: (Continued)*

- d. Employee Stock Allocation (ESA) program with maximum number of 5,000,000 shares or 0.8% of all shares offered.*

*The deed of amendment has been received and registered by the Minister of Law and Human Rights of the Republic of Indonesia in his Decision Letter No. AHU-0046709.AH.01.11.Tahun 2021 dated 12 March 2021.*

Capital management

*The Group regularly reviews and manages its capital structure to ensure optimal structure and shareholder returns, taking into consideration the future capital requirements of the Company and capital efficiency, prevailing and projected profitability, projected operating cash flows, projected capital expenditures and projected strategic investment opportunities. No changes were made in the objectives, policies or processes of capital management during the years ended 31 December 2023 and 2022.*

*According to Limited Liability Company No. 40/2007. The Company is required to reserve at least 20% of the issued and fully paid authorized capital of the Company. As of 31 December 2023 and 2022, the Company has not determined its reserves.*

**23. TAMBAHAN MODAL DISETOR**

Akun ini terdiri dari:

|  | <b>31 Desember 2023/<br/>31 December 2023</b> | <b>31 Desember 2022/<br/>31 December 2022</b> |
|--|---|---|
| Agio saham   | 1.679.146.625                                 | 1.679.146.625                                 |
| Selisih nilai transaksi restrukturisasi entitas sepengendali | 18.609.143.829                                | 18.609.143.829                                |
| Agio sebagai hasil penawaran umum saham perdana              | 347.302.048.450                               | 347.302.048.450                               |
| Pengampunan pajak  | 69.792.813.839                                | 69.792.813.839                                |
| <b>Jumlah</b>  | <b>437.383.152.743</b>                        | <b>437.383.152.743</b>                        |

**23. ADDITIONAL PAID-IN CAPITAL**

*This account represents as follows:*

|  |
|--|
| Agio   |
| Difference transactions value with entities under common control |
| Premium on stock from Initial Public Offering                    |
| Tax amnesty  |
| <b>Total</b>   |

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**23. TAMBAHAN MODAL DISETOR (Lanjutan)**

**23. ADDITIONAL PAID-IN CAPITAL (Continued)**

Agio Saham

Agio

Akun ini merupakan selisih yang timbul atas penerimaan yang diterima dari Perseroan dan entitas anak dengan nilai saham yang diterbitkan.

*This account represents difference arised from fund received from issuance of share with its par value of paid-in and fully paid capital.*

Selisih Nilai Transaksi Restrukturisasi Entitas Sepengendali

Difference Transaction Value with Entities Under Common Control

Akun ini terdiri dari selisih yang timbul atas akuisisi kepentingan nonpengendali yang merupakan pihak berelasi pada saham PT Morula Indonesia dan tambahan saham PT Diagnos Laboratorium Utama Tbk.

*This account represents difference arised from acquisition of non-controlling interests portion whose related party in shares of PT Morula Indonesia and addition shares in PT Diagnos Laboratorium Utama Tbk.*

Pengampunan Pajak

Tax Amnesty

Pada tahun 2017, mengacu pada penerapan PSAK 70 - Akuntansi Aset dan Liabilitas Pengampunan Pajak, Grup mencatat tambahan modal disetor atas aset pengampunan pajak total sebesar Rp 69.792.813.839.

*In 2017, as referred to PSAK 70 Accounting for Tax Amnesty Assets and Liability, Group has adjusted additional paid-in capital arised from tax amnesty assets totaling Rp 69,792,813,839.*

Agio Sebagai Hasil Penawaran Umum Saham Perdana

Premium on Stock from Initial Public Offering

Pada Juli 2021, Perusahaan melakukan Penawaran Umum sebanyak 682.000.000 saham biasa dengan nilai nominal sebesar Rp 20 per saham dan harga penawaran sebesar Rp 340 per saham kepada masyarakat di Indonesia dan konversi 421.416.176 saham dari obligasi konversi. Perusahaan mencatat agio sebagai hasil penawaran umum saham perdana sebesar Rp 347.302.048.450.

*In July 2021, the Company undertook a Public Offering of 682,000,000 ordinary shares with a par value per share of Rp 20 and offering price of Rp 340 per share to the public in Indonesia and convert 421,416,176 shares of convertible bond. The Company recorded premium on stock from initial public offering amounting to Rp 347,302,048,450.*

**24. SALDO LABA**

**24. RETAINED EARNINGS**

Dividen

Dividends

Berdasarkan Akta Notaris Nomor 14 tanggal 19 Juni 2023 mengenai Berita Acara Rapat Umum Pemegang Saham Tahunan, para Pemegang Saham Perusahaan telah menyetujui atas deklarasi dividen kas tahun buku 2022 kepada para pemegang saham sebesar Rp 12.905.124.264. Dividen kas dibayar sepenuhnya pada 21 Juli 2023.

*Based on Notarial Deed No. 14 dated 19 June 2023, regarding the Minutes of the Annual General Meeting of Shareholders, the Shareholders of the Company have approved the declaration of cash dividends for profit year 2022 to shareholders amounting to Rp 12,905,124,264. The cash dividends were fully paid on 21 July 2023.*

Berdasarkan Akta Notaris Nomor 130 tanggal 21 Juli 2022 mengenai Berita Acara Rapat Umum Pemegang Saham Tahunan, para Pemegang Saham Perusahaan telah menyetujui atas deklarasi dividen kas tahun buku 2021 kepada para pemegang saham sebesar Rp 22.000.000.000. Dividen kas dibayar sepenuhnya pada 24 Agustus 2022.

*Based on Notarial Deed No. 130 dated 21 July 2022, regarding the Minutes of the Annual General Meeting of Shareholders, the Shareholders of the Company have approved the declaration of cash dividends for profit year 2021 to shareholders amounting to Rp 22,000,000,000. The cash dividends were fully paid on 24 August 2022.*





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24. SALDO LABA (Lanjutan)

24. RETAINED EARNINGS (Continued)

Laba Per Saham Dasar

Net Earning Per Share

Rincian perhitungan laba per saham adalah sebagai berikut:

The details of earnings per share computation are as follows:

| Tahun yang berakhir | Laba tahun berjalan yang dapat diatribusikan kepada pemilik entitas induk/<br>Profit for the year attributable to the owner of the parent | Jumlah rata-rata tertimbang saham/<br>Weighted average number of shares | Laba per saham/<br>Earning per share | Years ended      |
|---------------------|---|---|--------------------------------------|------------------|
|                     |   |   |                                      |                  |
| 31 Desember 2023    | 7.461.134.368   | 8.603.416.176   | 0,9                                  | 31 December 2023 |
| 31 Desember 2022    | 83.227.727.173  | 8.603.416.176   | 9,7                                  | 31 December 2022 |

25. KEPENTINGAN NONPENGENDALI

25. NON-CONTROLLING INTERESTS

| 31 Desember 2023/ 31 December 2023 |  |   |   |   |  |                                |                         |           |
|------------------------------------|--|---|---|---|--|--------------------------------|-------------------------|-----------|
| Saldo awal/<br>Beginning balance   | Akuisisi entitas anak baru/<br>Acquisition of new subsidiaries | Setoran modal/<br>Issuance of new share | Bagian dari laba rugi/<br>Share of profit or loss | Perubahan ekuitas lainnya/<br>Other equity movement | Penghasilan komprehensif lain/<br>Other comprehensive income | Saldo akhir/<br>Ending balance |                         |           |
| <b>Penvertaan langsung</b>         |  |   |   |   |  |                                | <b>Direct ownership</b> |           |
| Morula                             | 74.250.629.269   | -                                       | 10.331.306.583                                    | ( 7.294.281.630)                                    | ( 220.848.614)   | 77.066.805.608                 | Morula                  |           |
| BMC                                | 86.021.165.325   | -                                       | 6.159.578.102                                     | ( 3.000.000.000)                                    | 676.863.530  | 89.857.606.957                 | BMC                     |           |
| BGP                                | 4.529.221.245  | -                                       | ( 44.948.296)                                     | 46.437.662  | ( 215.866.140)   | 4.314.844.471                  | BGP                     |           |
| CA                                 | 10.638.618.874   | -                                       | 435.778.537                                       | -   | 20.230.706   | 11.094.628.117                 | CA                      |           |
| BMW                                | 313.158.821  | -                                       | ( 140.882.225)                                    | -   | ( 50.803.882)  | 121.472.714                    | BMW                     |           |
| PDM                                | 187.803.471  | -                                       | 54.942.945  | -   | 170.583  | 242.916.999                    | PDM                     |           |
| YSI                                | 457.651.314  | -                                       | ( 7.087.619)                                      | -   | -  | 450.563.695                    | YSI                     |           |
| SMB                                | 666.428.664  | -                                       | 404.938.446                                       | ( 55.646.848)                                       | 22.123.532   | 1.037.843.794                  | SMB                     |           |
| BDI                                | ( 167.821.470)   | -                                       | ( 282.786.992)                                    | -   | 3.669.597  | ( 446.938.865)                 | BDI                     |           |
| ERI                                | 2.298.588.822  | -                                       | ( 40.665.707)                                     | -   | 44.975.471   | 2.302.898.586                  | ERI                     |           |
| BMD                                | ( 76.908.346)  | -                                       | ( 53.724.609)                                     | -   | 1.159.835  | ( 129.473.120)                 | BMD                     |           |
| PI                                 | 16.747.178   | 35.000.000                              | ( 39.219.751)                                     | -   | 475  | 12.527.902                     | PI                      |           |
| BGPP                               | 1.289.087.934  | -                                       | ( 26.634.753)                                     | -   | -  | 1.262.453.181                  | BGPP                    |           |
| BMB                                | 25.000.000   | -                                       | -   | -   | -  | 25.000.000                     | BMB                     |           |
| JSM                                | ( 39.132.693.248)  | -                                       | 59.245.862  | -   | 4.621.825  | ( 39.068.825.561)              | JSM                     |           |
| DLU                                | 70.764.969.936   | -                                       | ( 8.029.613.799)                                  | -   | ( 694.987.534)   | 62.040.368.603                 | DLU                     |           |
| BMK                                | -  | 50.000.000                              | ( 11.932.244)                                     | -   | -  | 38.067.756                     | BMK                     |           |
| Jumlah                             | 212.081.647.789  | -                                       | 85.000.000  | 8.768.294.480                                       | ( 10.303.490.816)  | ( 408.690.616)                 | 210.222.760.837         | T o t a l |
| 31 Desember 2022/ 31 December 2022 |  |   |   |   |  |                                |                         |           |
| Saldo awal/<br>Beginning balance   | Akuisisi entitas anak baru/<br>Acquisition of new subsidiaries | Setoran modal/<br>Issuance of new share | Bagian dari laba rugi/<br>Share of profit or loss | Perubahan ekuitas lainnya/<br>Other equity movement | Penghasilan komprehensif lain/<br>Other comprehensive income | Saldo akhir/<br>Ending balance |                         |           |
| <b>Penvertaan langsung</b>         |  |   |   |   |  |                                | <b>Direct ownership</b> |           |
| Morula                             | 50.337.557.629   | -                                       | 27.599.365.246                                    | ( 4.440.000.000)                                    | ( 911.293.606)   | 74.250.629.269                 | Morula                  |           |
| BMC                                | 83.057.462.036   | -                                       | 7.263.486.107                                     | ( 4.500.000.000)                                    | 200.217.182  | 86.021.165.325                 | BMC                     |           |
| BGP                                | 3.104.964.874  | -                                       | ( 90.617.852)                                     | -   | ( 1.110.125.777)   | 4.529.221.245                  | BGP                     |           |
| CA                                 | 8.806.067.935  | 2.625.000.000                           | 1.750.587.847                                     | -   | 81.963.092   | 10.638.618.874                 | CA                      |           |
| BMW                                | 587.760.659  | -                                       | ( 36.717.743)                                     | -   | ( 237.884.095)   | 313.158.821                    | BMW                     |           |
| PDM                                | 713.550.280  | -                                       | 8.996.903   | 418.998   | ( 535.162.710)   | 187.803.471                    | PDM                     |           |
| YSI                                | 474.552.828  | -                                       | ( 16.901.514)                                     | -   | -  | 457.651.314                    | YSI                     |           |
| SMB                                | 392.208.097  | -                                       | 278.234.239                                       | -   | ( 4.013.672)   | 666.428.664                    | SMB                     |           |
| BDI                                | ( 148.596.192)   | -                                       | ( 19.225.278)                                     | -   | -  | ( 167.821.470)                 | BDI                     |           |
| ERI                                | 1.522.068.794  | -                                       | 792.731.484                                       | -   | ( 16.211.456)  | 2.298.588.822                  | ERI                     |           |
| BMD                                | ( 11.438.110)  | 52.000.000                              | ( 117.470.236)                                    | -   | -  | ( 76.908.346)                  | BMD                     |           |
| PI                                 | 41.679.540   | -                                       | ( 24.932.362)                                     | -   | -  | 16.747.178                     | PI                      |           |
| BGPP                               | -  | 1.250.000.000                           | 39.087.934  | -   | -  | 1.289.087.934                  | BGPP                    |           |
| BMB                                | -  | 25.000.000                              | -   | -   | -  | 25.000.000                     | BMB                     |           |
| JSM                                | -  | 9.459.052.002                           | 830.548.259                                       | ( 49.621.693.878)                                   | -  | ( 39.132.693.248)              | JSM                     |           |
| DLU                                | 96.598.473.683   | -                                       | 7.446.955.455                                     | ( 34.036.009.009)                                   | 755.549.807  | 70.764.969.936                 | DLU                     |           |
| Jumlah                             | 245.476.312.053  | 9.459.052.002                           | 5.816.400.369                                     | 45.704.128.489                                      | ( 92.597.283.889)  | ( 1.776.961.235)               | 212.081.647.789         | T o t a l |

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**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA**  
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**26. PENDAPATAN NETO**

**26. NET REVENUES**

|                                      | <u>2023</u>                     | <u>2022</u>                     |  |
|--------------------------------------|---------------------------------|---------------------------------|--|
| <b>Rumah Sakit</b>                   |                                 |                                 | <b>Hospitals</b>                               |
| <b>Rawat Inap</b>                    |                                 |                                 | <b>Inpatient</b>                               |
| Obat dan perlengkapan medis          | 133.790.163.949                 | 151.440.260.260                 | Drugs and medical supplies                     |
| Kamar rawat inap                     | 79.257.971.096                  | 75.669.771.801                  | Room services                                  |
| Fasilitas rumah sakit                | 67.026.485.879                  | 64.497.787.628                  | Hospital's facility                            |
| Jasa penunjang medis dan tenaga ahli | 175.993.625.257                 | 224.921.103.268                 | Medical support services and professional fees |
| Pendapatan administrasi dan lainnya  | 51.095.183.024                  | 94.415.379.950                  | Administration income and others               |
| Kamar operasi dan bersalin           | 33.804.349.496                  | 30.826.376.178                  | Operating and maternity room                   |
| <b>Rawat Jalan</b>                   |                                 |                                 | <b>Outpatient</b>                              |
| Obat dan perlengkapan medis          | 224.251.616.097                 | 189.514.749.050                 | Drugs and medical supplies                     |
| Jasa penunjang medis dan tenaga ahli | 217.972.526.337                 | 238.482.525.718                 | Medical support services and professional fees |
| Fasilitas rumah sakit                | 42.200.076.514                  | 47.827.487.330                  | Hospital's facility                            |
| Pendapatan administrasi dan lainnya  | 40.596.988.986                  | 40.190.117.792                  | Administration income and others               |
| <b>Fertilisasi In Vitro</b>          |                                 |                                 | <b>In Vitro Fertilization</b>                  |
| Fertilisasi dan klinik               | 486.504.873.770                 | 554.528.401.236                 | Fertilization and clinic                       |
| <b>Hotel</b>                         | <u>6.480.742.292</u>            | <u>7.528.190.908</u>            | <b>Hotel</b>                                   |
| <b>Jumlah</b>                        | 1.558.974.602.697               | 1.719.842.151.119               | <b>T o t a l</b>                               |
| Potongan penjualan                   | <u>( 70.777.119.326)</u>        | <u>( 61.154.239.897)</u>        | Sales discount                                 |
| <b>Neto</b>                          | <u><u>1.488.197.483.371</u></u> | <u><u>1.658.687.911.222</u></u> | <b>N e t</b>                                   |

**27. BEBAN POKOK PENDAPATAN**

**27. COST OF REVENUES**

|                                     | <u>2023</u>                   | <u>2022</u>                   |                                     |
|-------------------------------------|-------------------------------|-------------------------------|-------------------------------------|
| <b>Rumah Sakit</b>                  |                               |                               | <b>Hospitals</b>                    |
| Tenaga medis                        | 335.422.914.718               | 341.095.239.690               | Medical staff                       |
| Layanan penunjang medis dan lainnya | 154.152.487.373               | 165.113.818.691               | Medical support services and others |
| Obat dan perlengkapan medis         | 122.880.117.254               | 117.204.932.997               | Drugs and medical supplies          |
| <b>Fertilisasi In Vitro</b>         |                               |                               | <b>In Vitro Fertilization</b>       |
| Fertilisasi dan klinik              | 176.898.082.119               | 267.796.469.940               | Fertilization and clinic            |
| <b>Hotel</b>                        | <u>3.031.004.796</u>          | <u>2.924.812.821</u>          | <b>Hotel</b>                        |
| <b>Jumlah</b>                       | <u><u>792.384.606.260</u></u> | <u><u>894.135.274.139</u></u> | <b>T o t a l</b>                    |

**28. BEBAN USAHA**

**28. OPERATING EXPENSES**

Akun ini terdiri dari:

This account represents as follows:

|                                | <u>2023</u>                  | <u>2022</u>                  |                                |
|--------------------------------|------------------------------|------------------------------|--------------------------------|
| <b>Penjualan dan pemasaran</b> |                              |                              | <b>Selling and marketing</b>   |
| Iklan dan promosi              | 26.906.060.214               | 31.959.311.822               | Advertising and promotion      |
| Transportasi                   | 4.194.790.605                | 4.396.439.046                | Transportation                 |
| Lainnya                        | <u>3.751.652.944</u>         | <u>2.750.746.824</u>         | Others                         |
| <b>Saldo dipindahkan</b>       | <u><u>34.852.503.763</u></u> | <u><u>39.106.497.692</u></u> | <b>Balance brought forward</b> |



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28. BEBAN USAHA (Lanjutan)

28. OPERATING EXPENSES (Continued)

|  | 2023                   | 2022                   |  |
|--|------------------------|------------------------|--|
| Saldo pindahan                         | 34.852.503.763         | 39.106.497.692         | Balance carried forward                    |
| <b>Umum dan administrasi</b>           |                        |                        | <b>General and administrative</b>          |
| Gaji dan tunjangan                     | 243.622.470.418        | 229.668.475.223        | Salaries and allowances                    |
| Penyusutan dan amortisasi (Catatan 11) | 82.492.083.749         | 77.960.717.192         | Depreciation and amortization (Note 11)    |
| Beban kantor                           | 39.404.202.689         | 37.822.134.599         | Office expenses                            |
| Penyusutan aset hak-guna (Catatan 12)  | 31.061.918.084         | 30.576.498.120         | Depreciation right-of-use assets (Note 12) |
| Pendidikan dan pelatihan               | 27.225.466.427         | 19.714.312.735         | Education and training                     |
| Jasa outsource                         | 26.923.063.737         | 23.120.307.102         | Outsourcing                                |
| Jasa profesional                       | 25.832.531.155         | 22.572.582.460         | Professional fees                          |
| Perbaikan dan pemeliharaan             | 21.205.395.071         | 21.712.315.161         | Repair and maintenance                     |
| Listrik dan air                        | 17.658.124.873         | 16.162.910.512         | Electricity and water                      |
| Perjalanan dinas dan transportasi      | 8.442.712.126          | 8.269.420.365          | Travel and transportation                  |
| Telepon dan internet                   | 7.946.060.048          | 6.468.339.108          | Telephone and internet                     |
| Kebersihan dan keamanan                | 6.969.888.402          | 6.996.701.535          | Cleaning and security                      |
| Imbalan pasca-kerja (Catatan 21)       | 6.484.009.640          | ( 3.830.525.560)       | Post-employment benefit (Note 21)          |
| Pajak dan perijinan                    | 4.646.060.074          | 1.788.183.297          | Taxes and licenses                         |
| Sewa (Catatan 12)                      | 3.141.542.926          | 1.558.779.319          | Rent (Note 12)                             |
| Asuransi                               | 3.239.695.080          | 2.568.169.637          | Insurances                                 |
| Pajak Bumi dan Bangunan                | 2.686.836.072          | 1.730.731.618          | Land and Property Tax                      |
| Representasi dan sumbangan             | 249.808.963            | 409.496.755            | Entertain and donation                     |
| Lainnya                                | 11.176.989.254         | 5.077.764.859          | Others                                     |
| Sub-jumlah                             | 570.408.858.788        | 510.347.314.037        | Sub-total                                  |
| <b>Jumlah</b>                          | <b>605.261.362.551</b> | <b>549.453.811.729</b> | <b>Total</b>                               |

29. PENGHASILAN KEUANGAN

29. FINANCIAL INCOME

|                             | 2023                 | 2022                 |                                     |
|-----------------------------|----------------------|----------------------|-------------------------------------|
| Penghasilan bunga deposito  | 7.206.598.078        | 7.134.366.826        | Interest income on time deposits    |
| Penghasilan bunga jasa giro | 1.217.783.130        | 1.228.514.467        | Interest income on current accounts |
| <b>Jumlah</b>               | <b>8.424.381.208</b> | <b>8.362.881.293</b> | <b>Total</b>                        |

30. BEBAN KEUANGAN

30. FINANCIAL COSTS

|                                 | 2023                  | 2022                  |                       |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| Beban bunga atas utang bank     | 49.569.174.941        | 37.967.217.946        | Interest on bank loan |
| Biaya administrasi bank         | 4.473.217.625         | 4.425.086.852         | Bank charges          |
| Biaya administrasi kartu kredit | 3.721.244.777         | 4.727.271.410         | Credit card charges   |
| <b>Jumlah</b>                   | <b>57.763.637.343</b> | <b>47.119.576.208</b> | <b>Total</b>          |

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| 31. PENGHASILAN (BEBAN) OPERASI LAINNYA       | 2023                  | 2022               |  |
|---|-----------------------|--------------------|--|
| Laba (rugi) penjualan aset tetap (Catatan 11) | 1.953.559.225         | ( 874.841.558)     | Gain (loss) on sale property and equipment (Note 11) |
| Lainnya                                       | ( 2.842.761.926)      | 1.322.731.130      | Others   |
| <b>Jumlah</b>                                 | <b>( 889.202.701)</b> | <b>447.889.572</b> | <b>T o t a l</b>                                     |

32. INFORMASI MENGENAI TRANSAKSI PIHAK BERELASI

32. RELATED PARTIES TRANSACTIONS INFORMATION

Sifat Hubungan dan Transaksi Dengan Pihak-Pihak Berelasi

Nature of Transactions and Relationship With Related Parties

Pihak-pihak berelasi/  
Related parties

Sifat hubungan/  
Nature of relationships

PT Bunda Investama Indonesia  
PT Bunda Ipiti Investama

Entitas induk utama Grup / *Ultimate holding of the Group*  
Manajemen kunci yang sama dan Pemegang saham Morula/  
*Same key management and shareholder of Morula*

Kebijakan harga Grup yang berkaitan dengan transaksi pihak berelasi ditetapkan berdasarkan pada harga yang disepakati kedua pihak.

*The Group's pricing policies related to transactions with related parties are set based on agreed prices.*

Transaksi dengan Pihak Berelasi

Transaction with Related Parties

Saldo pihak berelasi tidak dijamin, tidak dikenakan bunga dan dibayarkan ketika diminta, kecuali dinyatakan lain.

*Related party balances are unsecured, non-interest bearing and repayable on demand, unless otherwise stated.*

Saldo dan transaksi-transaksi dengan pihak berelasi adalah sebagai berikut:

*Balances and transactions with related parties are as follows:*

a. Piutang Lain-lain

a. Other receivables

|                              | Persentase dari<br>jumlah aset/ Percentage<br>from total assets |                                       |                                       |                                       |                              |
|------------------------------|---|---------------------------------------|---------------------------------------|---------------------------------------|------------------------------|
|                              | 31 Desember 2023/<br>31 December 2023                           | 31 Desember 2022/<br>31 December 2022 | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                              |
| PT Bunda Investama Indonesia | 0,52%   | 0,50%                                 | 15.239.704.881                        | 14.805.284.975                        | PT Bunda Investama Indonesia |
| PT Bunda Ipiti Investama     | -   | 0,04%                                 | -                                     | 1.239.824.280                         | PT Bunda Ipiti Investama     |
| <b>Jumlah</b>                | <b>0,52%</b>  | <b>0,54%</b>                          | <b>15.239.704.881</b>                 | <b>16.045.109.255</b>                 | <b>T o t a l</b>             |

b. Utang Lain-lain

b. Other payables

|                          | Persentase dari<br>jumlah liabilitas/ Percentage<br>from total liabilities |                                       |                                       |                                       |                          |
|--------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------|
|                          | 31 Desember 2023/<br>31 December 2023                                      | 31 Desember 2022/<br>31 December 2022 | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                          |
| PT Bunda Ipiti Investama | 0,04%  | -                                     | 460.175.720                           | -                                     | PT Bunda Ipiti Investama |
| <b>Jumlah</b>            | <b>0,04%</b>   | <b>-</b>                              | <b>460.175.720</b>                    | <b>-</b>                              | <b>T o t a l</b>         |



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**32. INFORMASI MENGENAI TRANSAKSI PIHAK BERELASI  
(Lanjutan)**

**32. RELATED PARTIES TRANSACTIONS INFORMATION  
(Continued)**

**Kompensasi Personel Manajemen Kunci**

**Key Management Personnel Compensation**

Personel manajemen kunci Perusahaan adalah anggota Dewan Komisaris dan Direksi Perusahaan. Imbalan untuk manajemen kunci adalah sebagai berikut:

Key management personnel of the Company is Boards of Commissioners and Directors. The compensation benefits for key managements are as follows:

|                       | <u>2023</u>           |
|-----------------------|-----------------------|
| Imbalan jangka pendek | <u>12.426.428.212</u> |

|                     | <u>2022</u>           |
|---------------------|-----------------------|
| Short-term benefits | <u>11.016.337.067</u> |

**33. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO  
KEUANGAN**

**33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND  
POLICIES**

Dalam transaksi normal Perusahaan, secara umum terekspos risiko keuangan sebagai berikut:

*In the normal transactions of the Company, generally exposed to financial risk as follows:*

- a. Risiko tingkat suku bunga
- b. Risiko kredit
- c. Risiko likuiditas

- a. Interest rate risk
- b. Credit risk
- c. Liquidity risk

Catatan ini menjelaskan mengenai eksposur Perusahaan terhadap masing-masing risiko di atas dan pengungkapan secara kuantitatif termasuk seluruh eksposur risiko serta merangkum kebijakan dan proses-proses yang dilakukan untuk mengukur dan mengelola risiko yang timbul, termasuk yang terkait dengan pengelolaan modal.

*This note describes the Company exposure to each of the above risks and quantitative disclosures including all risk exposures and summarizes the policies and processes undertaken to measure and manage the risks that arise, including those related to capital management.*

Direksi Grup bertanggung jawab dalam melaksanakan kebijakan manajemen risiko keuangan Grup dan secara keseluruhan program manajemen risiko keuangan Grup difokuskan pada ketidakpastian pasar keuangan dan meminimalisasi potensi kerugian yang berdampak pada kinerja keuangan Grup.

*The Group's Directors are responsible for implementing the Group's financial risk management policies and the Company and its subsidiaries' overall financial risk management program is focused on financial market uncertainty and minimizing potential losses that may impact the the Group's financial performance.*

**Risiko tingkat suku bunga**

**Interest rate risk**

Kebijakan manajemen risiko Grup adalah untuk meminimalkan eksposur risiko arus kas suku bunga terhadap perubahan suku bunga. Grup memiliki liabilitas sewa dan wesel bayar jangka menengah dengan tingkat bunga tetap. Oleh karena itu, Perusahaan dan entitas anak tidak terpengaruh oleh perubahan tingkat suku bunga.

*The Group's risk management policy is to minimize interest rate cash flow risk exposures to changes in interest rates. The Group has lease liabilities and medium-term notes with fixed interest rates. Therefore, the Company and its subsidiaries is not subject to the effect of changes in interest rates.*

**Risiko kredit**

**Credit risk**

Risiko kredit merupakan risiko atas kerugian keuangan Perusahaan jika pelanggan atau pihak lain dari instrumen keuangan gagal memenuhi liabilitas kontraktualnya. Manajemen berpendapat bahwa tidak terdapat risiko kredit yang terkonsentrasi secara signifikan. Grup selalu melakukan pemantauan kolektibilitas dan penelaahan atas masing-masing piutang pelanggan secara berkala untuk mengantisipasi kemungkinan tidak tertagihnya piutang dan melakukan pembentukan cadangan dari hasil penelaahan tersebut.

*Credit risk is the risk of financial loss to the Company if the customer or other party to the financial instrument fails to fulfill its contractual obligations. Management believes that there is no significant concentration of credit risk. The Group's always monitors the collectibility and reviews of each customer's receivables on a regular basis to anticipate the possibility of uncollectible receivables and makes allowances for the results of the review.*

Untuk mengurangi risiko gagal bayar atas penempatan deposito berjangka pada bank, Grup memiliki kebijakan hanya akan menempatkan deposito berjangka pada bank yang memiliki reputasi yang baik.

*To mitigate the default risk of banks on the Group's time deposits, the Company and its subsidiaries has policies to place its time deposits only in banks with good reputation.*

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33. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO  
KEUANGAN (Lanjutan)

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND  
POLICIES (Continued)

Risiko kredit (Lanjutan)

Credit risk (Continued)

Tabel di bawah ini menunjukkan risiko kredit maksimum untuk komponen-komponen dari laporan posisi keuangan pada 31 Desember 2023 dan 2022:

The table below shows the maximum exposure to credit risk on the components of the statement of financial position as of 31 December 2023 and 2022:

|                    | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                           |
|--------------------|---------------------------------------|---------------------------------------|---------------------------|
| Kas dan setara kas | 622.058.009.425                       | 629.277.670.892                       | Cash and cash equivalents |
| Piutang usaha      | 110.468.662.796                       | 114.643.521.666                       | Trade receivables         |
| Piutang lain-lain  | 26.691.426.519                        | 35.903.831.945                        | Other receivables         |
| <b>Jumlah</b>      | <b>759.218.098.740</b>                | <b>779.825.024.503</b>                | <b>T o t a l</b>          |

Tabel di bawah ini menyajikan eksposur Grup terhadap risiko kredit dan menunjukkan kualitas kredit aset dengan menunjukkan apakah aset tersebut dikenakan ECL 12 bulan atau ECL seumur hidup. Aset yang mengalami penurunan nilai kredit disajikan secara terpisah.

The table below presents the Group's exposure to credit risk and show the credit quality of the assets by indicating whether the assets are subjected to 12-month ECL or lifetime ECL. Assets that are credit-impaired are separately presented.

| 31 Desember/ December 2023   |                               |   |  |                        |                           |
|--|-------------------------------|---|--|------------------------|---------------------------|
| Aset keuangan pada biaya diamortisasi/<br>Financial assets at amortized cost |                               |   |  |                        |                           |
|  | ECL 12 bulan/<br>12-month ECL | ECL selamanya-<br>tidak ada penurunan<br>nilai/<br>Lifetime ECL-<br>no credit<br>impaired | ECL selamanya-<br>ada penurunan<br>nilai/<br>Lifetime ECL-<br>credit<br>impaired | Jumlah/<br>Total       |                           |
| Kas dan setara kas   | 622.058.009.425               | -   | -  | 622.058.009.425        | Cash and cash equivalents |
| Piutang usaha  | -                             | 110.468.662.796   | 3.962.120.381  | 114.430.783.177        | Trade receivables         |
| Piutang lain-lain  | -                             | 26.691.426.519  | 392.472.133  | 27.083.898.652         | Other receivables         |
| <b>Jumlah</b>  | <b>622.058.009.425</b>        | <b>137.160.089.315</b>  | <b>4.354.592.514</b>   | <b>763.572.691.254</b> | <b>T o t a l</b>          |
| 31 Desember/ December 2022   |                               |   |  |                        |                           |
| Aset keuangan pada biaya diamortisasi/<br>Financial assets at amortized cost |                               |   |  |                        |                           |
|  | ECL 12 bulan/<br>12-month ECL | ECL selamanya-<br>tidak ada penurunan<br>nilai/<br>Lifetime ECL-<br>no credit<br>impaired | ECL selamanya-<br>ada penurunan<br>nilai/<br>Lifetime ECL-<br>credit<br>impaired | Jumlah/<br>Total       |                           |
| Kas dan setara kas   | 629.277.670.892               | -   | -  | 629.277.670.892        | Cash and cash equivalents |
| Piutang usaha  | -                             | 114.643.521.666   | 4.017.971.462  | 118.661.493.128        | Trade receivables         |
| Piutang lain-lain  | -                             | 35.903.831.945  | 67.112.953   | 35.970.944.898         | Other receivables         |
| <b>Jumlah</b>  | <b>629.277.670.892</b>        | <b>150.547.353.611</b>  | <b>4.085.084.415</b>   | <b>783.910.108.918</b> | <b>T o t a l</b>          |

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33. TUJUAN DAN KEBIJAKAN MANAJEMEN RISIKO  
KEUANGAN (Lanjutan)

Risiko kredit (Lanjutan)

Berikut kualitas kredit aset keuangan Perusahaan dan Entitas Anak:

| 31 Desember/ December 2023   |                             |                                 |                           |                        |                               |
|------------------------------|-----------------------------|---------------------------------|---------------------------|------------------------|-------------------------------|
|                              | Level tinggi/<br>High grade | Level menengah/<br>Medium grade | Level bawah/<br>Low grade | Jumlah/<br>Total       |                               |
| Kas dan setara kas           | 622.058.009.425             | -                               | -                         | 622.058.009.425        | Cash and cash equivalent      |
| Aset keuangan lancar lainnya | 5.765.989.610               | -                               | -                         | 5.765.989.610          | Other current financial asset |
| Piutang usaha                | 17.248.209.957              | 70.152.898.973                  | 27.029.674.247            | 114.430.783.177        | Trade receivables             |
| Piutang lain-lain            | 11.780.333.365              | 2.006.511.373                   | 13.297.053.914            | 27.083.898.652         | Other receivables             |
| Aset tidak lancar lainnya    | 34.156.042.498              | -                               | -                         | 34.156.042.498         | Other non-current assets      |
| <b>Jumlah</b>                | <b>691.008.584.855</b>      | <b>72.159.410.346</b>           | <b>40.326.728.161</b>     | <b>803.494.723.362</b> | <b>T o t a l</b>              |
| 31 Desember/ December 2022   |                             |                                 |                           |                        |                               |
|                              | Level tinggi/<br>High grade | Level menengah/<br>Medium grade | Level bawah/<br>Low grade | Jumlah/<br>Total       |                               |
| Kas dan setara kas           | 629.277.670.892             | -                               | -                         | 629.277.670.892        | Cash and cash equivalents     |
| Aset keuangan lancar lainnya | 8.644.876.453               | -                               | -                         | 8.644.876.453          | Other current financial asset |
| Piutang usaha                | 15.125.814.048              | 60.832.363.889                  | 42.703.315.191            | 118.661.493.128        | Trade receivables             |
| Piutang lain-lain            | 21.313.632.985              | 3.183.753.742                   | 11.473.558.171            | 35.970.944.898         | Other receivables             |
| Aset tidak lancar lainnya    | 9.443.936.258               | -                               | -                         | 9.443.936.258          | Other non-current assets      |
| <b>Jumlah</b>                | <b>683.805.930.636</b>      | <b>64.016.117.631</b>           | <b>54.176.873.362</b>     | <b>801.998.921.629</b> | <b>T o t a l</b>              |

Piutang usaha yang dinilai *high grade* berkaitan dengan piutang dari pembeli yang tidak mengalami gagal bayar; *medium grade* adalah piutang dari pembeli yang memiliki riwayat jatuh tempo 1 sampai 90 hari; dan *low grade* berkaitan dengan piutang dari pembeli yang memiliki riwayat jatuh tempo lebih dari 90 hari. Saldo piutang dipantau secara teratur untuk memastikan pelaksanaan upaya intervensi yang diperlukan tepat waktu. Perusahaan dan Entitas Anak melakukan investigasi dan evaluasi kredit untuk setiap pembeli untuk menetapkan kapasitas pembayaran dan kelayakan kredit. Perusahaan dan Entitas Anak akan menilai kolektibilitas piutang dan memberikan penyisihan penyisihan setelah akun tersebut dianggap mengalami penurunan nilai. Perusahaan dan Entitas Anak menilai kualitas kredit dari kas yang tidak dibatasi penggunaannya sebagai kualitas tinggi karena disimpan pada bank terkemuka dengan kemungkinan kebangkrutan yang rendah.

Risiko likuiditas

Risiko kredit untuk aset lancar lainnya dan aset tidak lancar lainnya - jaminan yang dapat dikembalikan dianggap dapat diabaikan dikarenakan entitas yang secara umum memiliki finansial yang stabil.

Perusahaan dan Entitas Anak mengelola profil likuiditasnya untuk dapat mendanai pengeluaran modalnya dan mengelola utang yang jatuh tempo dengan mengatur kas dan ketersediaan pendanaan melalui jumlah komitmen fasilitas kredit yang cukup.

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND  
POLICIES (Continued)

Credit risk (Continued)

The following is the credit quality of the Company and its subsidiaries's financial assets:

Trade receivables assessed as high grade pertains to receivable from buyer that had no default in payment; medium grade pertains to receivable from buyer who has history of being 1 to 90 days past due; and low grade pertains to receivable from buyer who has history of being over 90 days past due. Receivable balances are being monitored on a regular basis to ensure timely execution of necessary intervention efforts. The Company and its subsidiaries perform credit investigation and evaluation of each buyer to establish paying capacity and creditworthiness. The Company and its subsidiaries will assess the collectibility of its receivables and provide a corresponding allowance provision once the account is considered impaired. The Company and its subsidiaries assessed the credit quality of unrestricted cash as high grade since this is deposited with reputable banks with low probability of insolvency.

Liquidity risk

The credit risk for other current assets and other non-current assets - refundable deposits is considered negligible because this was due from entities that are generally financially stable.

The Company and its subsidiaries manages its liquidity profile to be able to finance its capital expenditures and service its maturing debts by maintaining sufficient cash and the availability of funding through an adequate amount of committed credit facilities.

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KEUANGAN (Lanjutan)

Risiko likuiditas (Lanjutan)

Perusahaan dan Entitas Anak secara reguler mengevaluasi proyeksi arus kas dan terus-menerus menilai kondisi pasar keuangan untuk mengidentifikasi kesempatan dalam penggalangan dana.

Tabel di bawah ini merupakan jadwal jatuh tempo liabilitas keuangan Perusahaan dan Entitas Anak berdasarkan pembayaran kontraktual semula yang tidak didiskontokan:

33. FINANCIAL RISK MANAGEMENT OBJECTIVES AND  
POLICIES (Continued)

Liquidity risk (Continued)

The Company and its subsidiaries regularly evaluates its projected cash flow information and continuously assesses conditions in the financial markets for opportunities to pursue fundraising initiatives.

The table below summarizes the maturity periods of the Company and its subsidiaries' financial liabilities based on original contractual undiscounted amounts to be paid:

| 31 Desember/ December 2023 |                                       |   |                        |
|----------------------------|---------------------------------------|---|------------------------|
|                            | Dalam waktu 1 tahun/<br>Within 1 year | Lebih dari 1 tahun/<br>More than 1 year | Jumlah/<br>Total       |
| Utang usaha                | 55.770.943.580                        | -                                       | 55.770.943.580         |
| Utang lain-lain            | 16.909.864.263                        | -                                       | 16.909.864.263         |
| Beban akrual               | 30.344.679.306                        | -                                       | 30.344.679.306         |
| Liabilitas sewa            | 15.341.991.373                        | 77.433.266.746                          | 92.775.258.119         |
| <b>Jumlah</b>              | <b>118.367.478.522</b>                | <b>77.433.266.746</b>                   | <b>195.800.745.268</b> |
|                            |                                       |   | <i>Total</i>           |
| 31 Desember/ December 2022 |                                       |   |                        |
|                            | Dalam waktu 1 tahun/<br>Within 1 year | Lebih dari 1 tahun/<br>More than 1 year | Jumlah/<br>Total       |
| Utang usaha                | 91.788.261.047                        | -                                       | 91.788.261.047         |
| Utang lain-lain            | 6.772.289.976                         | -                                       | 6.772.289.976          |
| Beban akrual               | 27.024.933.340                        | -                                       | 27.024.933.340         |
| Liabilitas sewa            | 21.237.249.027                        | 55.026.783.857                          | 76.264.032.884         |
| <b>Jumlah</b>              | <b>146.822.733.390</b>                | <b>55.026.783.857</b>                   | <b>201.849.517.247</b> |
|                            |                                       |   | <i>Total</i>           |

34. MANAJEMEN PERMODALAN

Tujuan utama dari pengelolaan modal Grup adalah untuk memastikan bahwa dipertahankannya peringkat kredit yang kuat dan rasio modal yang sehat agar dapat mendukung kelancaran usahanya dan memaksimalkan nilai dari pemegang saham.

Grup mengelola struktur modalnya dan membuat penyesuaian-penyesuaian sehubungan dengan perubahan kondisi ekonomi dan karakteristik dari risiko usahanya. Agar dapat menjaga dan menyesuaikan struktur modalnya, Grup akan menyesuaikan jumlah dari pembayaran dividen kepada para pemegang saham atau tingkat pengembalian modal. Tidak ada perubahan dalam tujuan, kebijakan dan proses dan sama seperti penerapan tahun-tahun sebelumnya.

34. CAPITAL MANAGEMENT

The main objective of the Group capital management is to ensure that it maintains a strong credit rating and healthy capital ratios in order to support its business and maximize shareholder value.

The Group manage its capital structure and make adjustments with respect to changes in economic conditions and the characteristics of its business risks. In order to maintain and adjust its capital structure, the Group may adjust the amount of dividend payments to shareholders or return capital structure. No changes have been made in the objectives, policies and processes as they have been applied in previous years.

|                                       | 31 Desember 2023/<br>31 December 2023 | 31 Desember 2022/<br>31 December 2022 |                                  |
|---------------------------------------|---------------------------------------|---------------------------------------|----------------------------------|
| Pinjaman                              | 1.027.178.215.393                     | 855.155.621.765                       | Debts                            |
| Dikurangi: kas dan setara kas         | ( 622.058.009.425)                    | ( 629.277.670.892)                    | Less: Cash and caash equivalents |
| Pinjaman neto                         | 405.120.205.968                       | 225.877.950.873                       | Net debt                         |
| Jumlah ekuitas                        | ( 1.800.035.908.452)                  | ( 1.808.232.444.405)                  | Total equity                     |
| <b>Rasio utang terhadap modal (%)</b> | <b>-23%</b>                           | <b>-12%</b>                           | <b>Debt to equity (%)</b>        |





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35. INFORMASI SEGMENT

35. SEGMENTS INFORMATION

|  | 31 Desember 2023/<br>31 December 2023       |                    |                           |                    |   |
|--|---|--------------------|---------------------------|--------------------|---|
|  | Pelayanan kesehatan/<br>Healthcare services | Lainnya/<br>Others | Eliminasi/<br>Elimination | T o t a l          |   |
| Pendapatan                                   | 1.599.429.146.570                           | 170.962.612.617    | ( 282.194.275.816)        | 1.488.197.483.371  | Revenues                                |
| Beban pokok pendapatan                       | ( 926.463.961.292)                          | ( 142.642.385.615) | 276.721.740.647           | ( 792.384.606.260) | Cost of Revenues                        |
| Laba bruto                                   | 672.965.185.278                             | 28.320.227.002     | ( 5.472.535.169)          | 695.812.877.111    | Gross profit                            |
| Beban usaha                                  | ( 575.412.464.670)                          | ( 32.604.050.841)  | 2.755.152.960             | ( 605.261.362.551) | Operating expenses                      |
| Penghasilan keuangan                         | 8.321.785.531                               | 102.595.677        | -                         | 8.424.381.208      | Finance income                          |
| Beban keuangan                               | ( 57.701.609.776)                           | ( 62.027.567)      | -                         | ( 57.763.637.343)  | Finance cost                            |
| Penghasilan (beban) operasi lainnya          | 1.520.117.884                               | ( 1.366.053.221)   | ( 1.043.267.364)          | ( 889.202.701)     | Other income (charges)                  |
| Laba sebelum pajak                           | 49.693.014.247                              | ( 5.609.308.950)   | ( 3.760.649.573)          | 40.323.055.724     | Profit before tax                       |
| Beban pajak penghasilan                      | ( 24.070.843.266)                           | ( 22.783.610)      | -                         | ( 24.093.626.876)  | Income tax expenses                     |
| Laba tahun berjalan                          | 25.622.170.981                              | ( 5.632.092.560)   | ( 3.760.649.573)          | 16.229.428.848     | Profit for the year                     |
| Penghasilan komprehensif lain                | 1.992.581.469                               | ( 911.175.114)     | -                         | 1.081.406.355      | Other comprehensive income              |
| Jumlah laba komprehensif pada tahun berjalan | 27.614.752.450                              | ( 6.543.267.674)   | ( 3.760.649.573)          | 17.310.835.203     | Total comprehensive income for the year |
| Jumlah aset                                  | 3.882.108.948.058                           | 359.995.488.535    | ( 1.158.942.402.145)      | 3.083.162.034.448  | Total assets                            |
| Jumlah liabilitas                            | 1.728.920.311.349                           | 210.006.605.198    | ( 655.800.790.551)        | 1.283.126.125.996  | Total liabilities                       |
| Informasi segmen lainnya:                    |   |                    |                           |                    | Other segment information:              |
| Pengeluaran modal                            | 208.439.262.301                             | 914.128.274        | -                         | 209.353.390.575    | Capital expenditures                    |
| Penyusutan dan amortisasi                    | 88.893.681.326                              | 5.865.357.632      | -                         | 94.759.038.958     | Depreciation dan amortization           |
|  | 31 Desember 2022/<br>31 December 2022       |                    |                           |                    |   |
|  | Pelayanan kesehatan/<br>Healthcare services | Lainnya/<br>Others | Eliminasi/<br>Elimination | T o t a l          |   |
| Pendapatan                                   | 1.718.903.628.780                           | 192.584.262.576    | ( 252.799.980.134)        | 1.658.687.911.222  | Revenues                                |
| Beban pokok pendapatan                       | ( 1.000.543.159.204)                        | ( 159.918.781.641) | 266.326.666.706           | ( 894.135.274.139) | Cost of Revenues                        |
| Laba bruto                                   | 718.360.469.576                             | 32.665.480.935     | 13.526.686.572            | 764.552.637.083    | Gross profit                            |
| Beban usaha                                  | ( 528.685.969.897)                          | ( 28.947.934.880)  | 8.180.093.048             | ( 549.453.811.729) | Operating expenses                      |
| Penghasilan keuangan                         | 8.272.440.019                               | 90.441.274         | -                         | 8.362.881.293      | Finance income                          |
| Beban keuangan                               | ( 47.065.843.374)                           | ( 53.732.834)      | -                         | ( 47.119.576.208)  | Finance cost                            |
| Penghasilan (beban) operasi lainnya          | 121.004.015.173                             | 2.596.247.940      | ( 123.152.373.541)        | 447.889.572        | Other income (charges)                  |
| Laba sebelum pajak                           | 271.885.111.497                             | 6.350.502.435      | ( 101.445.593.921)        | 176.790.020.011    | Profit before tax                       |
| Beban pajak penghasilan                      | ( 47.273.362.235)                           | ( 584.802.114)     | -                         | ( 47.858.164.349)  | Income tax expenses                     |
| Laba tahun berjalan                          | 224.611.749.262                             | 5.765.700.321      | ( 101.445.593.921)        | 128.931.855.662    | Profit for the year                     |
| Penghasilan komprehensif lain                | ( 208.856.935)                              | ( 5.599.482.675)   | -                         | ( 5.808.339.610)   | Other comprehensive income              |
| Jumlah laba komprehensif pada tahun berjalan | 224.402.892.327                             | 166.217.646        | ( 101.445.593.921)        | 123.123.516.052    | Total comprehensive income for the year |
| Jumlah aset                                  | 3.763.259.308.950                           | 358.420.669.931    | ( 1.183.069.829.891)      | 2.938.610.148.990  | Total assets                            |
| Jumlah liabilitas                            | 1.615.047.710.652                           | 201.862.206.953    | ( 686.532.213.020)        | 1.130.377.704.585  | Total liabilities                       |
| Informasi segmen lainnya:                    |   |                    |                           |                    | Other segment information:              |
| Pengeluaran modal                            | 227.556.638.788                             | 74.173.412.176     | -                         | 301.730.050.964    | Capital expenditures                    |
| Penyusutan dan amortisasi                    | 84.606.219.159                              | 5.038.171.725      | -                         | 89.644.390.884     | Depreciation dan amortization           |



*These Consolidated Financial Statements are originally Issued  
in Indonesian language*

**Ekshibit E/77**

**Exhibit E/77**

**PT BUNDAMEDIK Tbk DAN ENTITAS ANAKNYA  
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN  
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2023  
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PT BUNDAMEDIK Tbk AND ITS SUBSIDIARIES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
(Expressed in Rupiah, unless otherwise stated)**

**36. PENERBITAN LAPORAN KEUANGAN KONSOLIDASIAN**

Laporan keuangan konsolidasian ini telah diotorisasi untuk diterbitkan oleh Direksi Perusahaan, selaku pihak yang bertanggung jawab atas penyusunan dan penyelesaian laporan keuangan konsolidasian, pada tanggal 27 Maret 2024.

**36. ISSUANCE OF CONSOLIDATED FINANCIAL STATEMENTS**

*These consolidated financial statements have been authorized to be published by the Director, as the party responsible for the preparation and completion of the consolidated financial statements on 27 March 2024.*



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Tanubrata Sutanto Fahmi Bambang & Rekan  
Certified Public Accountant

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Branch Licence No. 376/KM.1/2020  
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District 8 SCBD Lot 28  
Jl. Jenderal Sudirman Kav. 52-53  
Jakarta 12190 - Indonesia

*This report is originally issued in Indonesian language*

No. : 00047/3.0423/AU.1/10/1042-3/1/III/2024  
Hal : Laporan Keuangan Konsolidasian  
Per 31 Desember 2023

No. : 00047/3.0423/AU.1/10/1042-3/1/III/2024  
Re : Consolidated Financial Statements  
As of 31 December 2023

### Laporan Auditor Independen

### Independent Auditor's Report

Pemegang Saham, Dewan Komisaris  
dan Direksi  
PT Bundamedik Tbk  
J a k a r t a

The Shareholders, Board of Commissioners  
and Directors  
PT Bundamedik Tbk  
J a k a r t a

#### Opini

Kami telah mengaudit laporan keuangan konsolidasian PT Bundamedik Tbk dan Entitas Anaknya ("Grup") terlampir, yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2023, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian, dan laporan arus kas konsolidasian untuk tahun yang berakhir pada tanggal tersebut, serta catatan atas laporan keuangan konsolidasian, termasuk informasi kebijakan akuntansi material.

Menurut opini kami, laporan keuangan konsolidasian terlampir menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2023, serta kinerja keuangan dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

#### Basis Opini

Kami melaksanakan audit kami berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Tanggung jawab kami menurut standar tersebut diuraikan lebih lanjut dalam paragraf Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian pada laporan kami. Kami independen terhadap Grup berdasarkan ketentuan etika yang relevan dalam audit kami atas laporan keuangan konsolidasian di Indonesia, dan kami telah memenuhi tanggung jawab etika lainnya berdasarkan ketentuan tersebut. Kami yakin bahwa bukti audit yang telah kami peroleh adalah cukup dan tepat untuk menyediakan suatu basis bagi opini audit kami.

#### Opinion

We have audited the accompanying consolidated financial statements of PT Bundamedik Tbk and its Subsidiaries ("the Group") which comprise the consolidated statement of financial position as of 31 December 2023, and the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity, and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including information of material accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Group as of 31 December 2023, and the consolidated financial performance and cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.

#### Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements paragraph of our report. We are independent of the Group in accordance with the ethical requirement relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## TANUBRATA SUTANTO FAHMI BAMBANG & REKAN

Tanubrata Sutanto Fahmi Bambang & Rekan (Certified Public Accountant), an Indonesian partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



### Hal Audit Utama

Hal audit utama adalah hal-hal yang, menurut pertimbangan profesional kami, merupakan hal yang paling signifikan dalam audit kami atas laporan keuangan konsolidasian periode ini. Hal-hal tersebut disampaikan dalam konteks audit kami atas laporan keuangan konsolidasian secara keseluruhan, dan dalam merumuskan opini kami atas laporan keuangan konsolidasian terkait, kami tidak menyatakan suatu opini terpisah atas hal audit utama tersebut.

Hal Audit Utama yang teridentifikasi dalam Audit kami diuraikan sebagai berikut:

Pengakuan Pendapatan (Rp 1.488.197.483.371)

Lihat Catatan 26 - Pendapatan Neto - Rumah Sakit

Pendapatan dari rumah sakit merupakan jumlah yang signifikan dalam laporan keuangan konsolidasian, dimana pendapatan diakui saat kewajiban pelaksanaan telah dipenuhi atas pelayanan jasa kesehatan yang telah diberikan kepada pasien, kemungkinan besar imbalan dapat terpulihkan dan jumlah pendapatan dapat diukur dengan andal.

Pendapatan dari pasien diakui berdasarkan estimasi jumlah tertentu yang akan diterima dari pasien dan pihak ketiga termasuk lembaga kesehatan pemerintah selaku pembayar atas jasa pelayanan perawatan pasien.

Kami memfokuskan pada area ini sebagai hal audit utama karena pengukuran dan pengakuan atas pendapatan termasuk estimasi penagihan adalah kompleks dan melalui pertimbangan tertentu dalam penentuan jumlah pendapatan.

Dalam merespon hal audit utama yang teridentifikasi, kami melakukan prosedur audit sebagai berikut:

- Kami telah memperoleh pemahaman tentang pengendalian internal manajemen dan proses penilaian atas pengakuan pendapatan yang relevan;
- Kami telah menguji apakah pendapatan diakui terkait dengan kewajiban pelaksanaan telah dipenuhi dalam periode tersebut;
- Kami telah melakukan pengujian melalui prosedur substantif melalui pengujian uji petik atas faktur dan data rekam medis dan tes pisah batas pada tanggal laporan keuangan untuk memastikan bahwa pendapatan diakui pada periode yang tepat;
- Kami telah melakukan pengujian entri kas untuk penyelesaian piutang usaha dan pemeriksaan dokumen sebagai dasar layanan yang diterima;
- Kami menilai kebijakan akuntansi dan kecukupan pengungkapan terkait pengakuan pendapatan terhadap persyaratan-persyaratan Standar Akuntansi Keuangan di Indonesia.

### Key Audit Matters

*Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.*

*The Key Audit Matter identified in our audit are outlined as follows:*

*Revenue Recognition (Rp 1,488,197,483,371)*

*Refer to Note 26 - Net Revenues - Hospitals*

*Revenue from hospitals is a significant amount in the consolidated financial statements, where revenues is recognised when the performance obligations have been fulfilled for health care service that have been provided to patients, recovery of the consideration is probable and the amount of revenue can be measured reliably.*

*Revenue from patient is recognised based on the estimated amount expect to be entitled to received from patient and third-party payer including governmental insurance institution in exchange for providing patient care service.*

*We focused on this area as a key audit matter due to measurements and valuation of revenues recognition includes estimated billing are complex and judgmental in determining related amounts of revenues.*

*In responding to the identified key audit matter, we performed the following audit procedures:*

- *We performed an understanding management's internal controls and assessment process on the relevant assertions of revenue recognition;*
- *Tested whether the revenue recognised related to performance obligation satisfied within the period;*
- *We have performed substantive audit procedures through verification sample testing of invoice and patient's medical record data, and performed cut-off procedures at the financial statements date to ensure that the revenue was recognised in the proper period;*
- *Tested cash entries that settled trade receivable and inspected documents evidencing services acceptances;*
- *We assessed the accounting policies and the adequacy of the related disclosures for revenue recognition against the requirements of Indonesian Financial Accounting Standards.*

**TANUBRATA SUTANTO FAHMI BAMBANG & REKAN**

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#### Informasi Lain

Manajemen bertanggung jawab atas informasi lain. Informasi lain terdiri dari informasi yang tercantum dalam Laporan Tahunan, tetapi tidak termasuk laporan keuangan konsolidasian dan laporan auditor kami. Laporan Tahunan diharapkan akan tersedia bagi kami setelah tanggal laporan auditor ini.

Opini kami atas laporan keuangan konsolidasian tidak mencantumkan informasi lain, dan oleh karena itu, kami tidak menyatakan bentuk keyakinan apapun atas informasi lain tersebut.

Sehubungan dengan audit kami atas laporan keuangan konsolidasian terlampir, tanggung jawab kami adalah untuk membaca informasi lain yang teridentifikasi di atas dan, dalam melaksanakannya, mempertimbangkan apakah informasi lain mengandung ketidakkonsistensian material dengan laporan keuangan konsolidasian atau pemahaman yang kami peroleh selama audit, atau mengandung kesalahan penyajian material.

Ketika kami membaca Laporan Tahunan, jika kami menyimpulkan bahwa terdapat suatu kesalahan penyajian material di dalamnya, kami diharuskan untuk mengkomunikasikan hal tersebut kepada pihak yang bertanggung jawab atas tata kelola dan melakukan tindakan tepat berdasarkan peraturan perundang-undangan yang berlaku.

#### **Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian**

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

Dalam penyusunan laporan keuangan konsolidasian, manajemen bertanggung jawab untuk menilai kemampuan Grup dalam mempertahankan kelangsungan usahanya, mengungkapkan, sesuai dengan kondisinya, hal-hal yang berkaitan dengan kelangsungan usaha, dan menggunakan basis akuntansi kelangsungan usaha, kecuali manajemen memiliki intensi untuk melikuidasi Grup atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

#### Other Information

*Management is responsible for the other information. The other information comprises the information included in the Annual Report, but does not include the consolidated financial statements and our auditor's report thereon. The Annual Report is expected to be made available to us after the date of the auditor's report.*

*Our opinion on the consolidated financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.*

*In connection with our audit of the accompanying consolidated financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.*

*When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance and take appropriate actions based on the applicable laws and regulations.*

#### **Responsibilities of management and those charged with governance for the consolidated financial statements**

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

*In preparing the consolidated financial statements, management is responsible for assessing The Group ability to continue as going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.*

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**Tanggung jawab manajemen dan pihak yang bertanggung jawab atas tata kelola terhadap laporan keuangan konsolidasian (Lanjutan)**

Pihak yang bertanggung jawab atas tata kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Grup.

**Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian**

Tujuan kami adalah untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material, baik yang disebabkan oleh kecurangan maupun kesalahan, dan untuk menerbitkan laporan auditor yang mencakup opini kami. Keyakinan memadai merupakan suatu tingkat keyakinan tinggi, namun bukan merupakan suatu jaminan bahwa audit yang dilaksanakan berdasarkan Standar Audit akan selalu mendeteksi kesalahan penyajian material ketika hal tersebut ada. Kesalahan penyajian dapat disebabkan oleh kecurangan maupun kesalahan dan dianggap material jika, baik secara individual maupun secara agregat, dapat diekspektasikan secara wajar akan mempengaruhi keputusan ekonomi yang diambil oleh pengguna berdasarkan laporan keuangan konsolidasian tersebut.

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama Audit. Kami juga:

- Mengidentifikasi dan menilai risiko kesalahan penyajian material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan, mendesain dan melaksanakan prosedur audit yang responsif terhadap risiko tersebut, serta memperoleh bukti audit yang cukup dan tepat untuk menyediakan basis bagi opini kami. Risiko tidak terdeteksinya kesalahan penyajian material yang disebabkan oleh kecurangan lebih tinggi dari yang disebabkan oleh kesalahan, karena kecurangan dapat melibatkan kolusi, pemalsuan, penghilangan secara sengaja, pernyataan salah, atau pengabaian pengendalian internal.

**Responsibilities of management and those charged with governance for the consolidated financial statements**

*Those charged with governance are responsible for overseeing the Group financial reporting process.*

**Auditor's responsibilities for the audit of the consolidated financial statements**

*Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.*

*As part of an audit in accordance with Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:*

- *Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.*

**TANUBRATA SUTANTO FAHMI BAMBANG & REKAN**

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**Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (Lanjutan)**

**Auditor's responsibilities for the audit of the consolidated financial statements (Continued)**

- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai dengan kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Grup.
- Mengevaluasi ketepatan kebijakan akuntansi yang digunakan serta kewajaran estimasi akuntansi dan pengungkapan terkait yang dibuat oleh manajemen.
- Menyimpulkan ketepatan penggunaan basis akuntansi kelangsungan usaha oleh manajemen dan berdasarkan bukti audit yang diperoleh, apakah terdapat suatu ketidakpastian material yang terkait dengan peristiwa atau kondisi yang dapat menyebabkan keraguan signifikan atas kemampuan Grup untuk mempertahankan kelangsungan usahanya. Ketika kami menyimpulkan bahwa terdapat suatu ketidakpastian material, kami diharuskan untuk menarik perhatian dalam laporan auditor kami ke pengungkapan terkait dalam laporan keuangan konsolidasian atau, jika pengungkapan tersebut tidak memadai, harus menentukan apakah perlu untuk memodifikasi opini kami. Kesimpulan kami didasarkan pada bukti audit yang diperoleh hingga tanggal laporan auditor kami. Namun, peristiwa atau kondisi masa depan dapat menyebabkan Grup tidak dapat mempertahankan kelangsungan usaha.
- Mengevaluasi penyajian, struktur, dan isi laporan keuangan konsolidasian secara keseluruhan, termasuk pengungkapannya, dan apakah laporan keuangan konsolidasian mencerminkan transaksi dan peristiwa yang mendasarinya dengan suatu cara yang mencapai penyajian wajar.
- Memperoleh bukti audit yang cukup dan tepat terkait informasi keuangan entitas atau aktivitas bisnis dalam Grup untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit grup. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.
- Obtain an understanding of internal control relevant to the audit 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 Group internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

**TANUBRATA SUTANTO FAHMI BAMBANG & REKAN**

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**Tanggung jawab auditor terhadap audit atas laporan keuangan konsolidasian (Lanjutan)**

Kami mengomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit signifikan, termasuk setiap defisiensi signifikan dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Kami juga memberikan suatu pernyataan kepada pihak yang bertanggung jawab atas tata kelola bahwa kami telah mematuhi ketentuan etika yang relevan mengenai independensi, dan mengomunikasikan seluruh hubungan, serta hal-hal lain yang dianggap secara wajar berpengaruh terhadap independensi kami, dan jika relevan, pengamanan terkait.

Dari hal-hal yang dikomunikasikan kepada pihak yang bertanggung jawab atas tata kelola, kami menentukan hal-hal tersebut yang paling signifikan dalam audit atas laporan keuangan konsolidasian periode kini dan oleh karenanya menjadi hal audit utama. Kami menguraikan hal audit utama dalam laporan auditor kami, kecuali peraturan perundang-undangan melarang pengungkapan publik tentang hal tersebut atau ketika dalam kondisi yang sangat jarang terjadi, kami menentukan bahwa suatu hal tidak boleh dikomunikasikan dalam laporan kami karena konsekuensi merugikan dari mengomunikasikan hal tersebut atau diekspektasikan secara wajar melebihi manfaat kepentingan publik atas komunikasi tersebut.

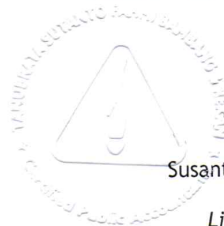
**Auditor's responsibilities for the audit of the consolidated financial statements (Continued)**

*We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.*

*We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.*

*From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communications.*

Kantor Akuntan Publik  
TANUBRATA SUTANTO FAHMI BAMBANG & Rekan



Susanto Bong, SE, Ak, CPA, CA  
NIAP AP.1042/  
License No. AP.1042



27 Maret 2024/ 27 March 2024

DS/am

## TANUBRATA SUTANTO FAHMI BAMBANG & REKAN

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**PT Bundamedik Tbk**

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