

The original report included herein is in Indonesian language.

## LAPORAN AUDITOR INDEPENDEN

Laporan No. ASR/L-406/14

Badan Pengurus  
Yayasan Bina Nusantara

Kami telah mengaudit laporan posisi keuangan Yayasan Bina Nusantara (Yayasan) tanggal 31 Desember 2012 serta laporan aktivitas dan laporan arus kas untuk tahun yang berakhir pada tanggal tersebut. Laporan keuangan adalah tanggung jawab manajemen Yayasan. Tanggung jawab kami terletak pada pernyataan pendapat atas laporan keuangan berdasarkan audit kami. Laporan keuangan Yayasan untuk tahun yang berakhir pada tanggal 31 Desember 2011 dan laporan posisi keuangan tanggal 1 Januari 2011/31 Desember 2010 masing-masing diaudit oleh Anwar & Rekan dan oleh auditor independen lain yang dalam laporannya masing-masing bertanggal 26 Desember 2012 dan 5 Oktober 2012, seluruhnya menyatakan pendapat wajar tanpa pengecualian atas laporan keuangan tersebut.

Kami melaksanakan audit berdasarkan standar auditing yang ditetapkan Institut Akuntan Publik Indonesia. Standar tersebut mengharuskan kami merencanakan dan melaksanakan audit agar kami memperoleh keyakinan memadai bahwa laporan keuangan bebas dari salah saji material. Suatu audit meliputi pemeriksaan, atas dasar pengujian, bukti-bukti yang mendukung jumlah-jumlah dan pengungkapan dalam laporan keuangan. Audit juga meliputi penilaian atas prinsip akuntansi yang digunakan dan estimasi signifikan yang dibuat oleh manajemen, serta penilaian terhadap penyajian laporan keuangan secara keseluruhan. Kami yakin bahwa audit kami memberikan dasar memadai untuk menyatakan pendapat.

Menurut pendapat kami, laporan keuangan tersebut di atas menyajikan secara wajar, dalam semua hal yang material, posisi keuangan Yayasan Bina Nusantara tanggal 31 Desember 2012 serta aktivitas dan arus kas untuk tahun yang berakhir pada tanggal tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia.

## INDEPENDENT AUDITORS' REPORT

Report No. ASR/L-406/14

The Board of Management  
Yayasan Bina Nusantara

We have audited the accompanying statement of financial position of Yayasan Bina Nusantara (the Foundation) as of December 31, 2012 and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the Foundation for the year ended December 31, 2011 and the statement of financial position as of January 1, 2011/December 31, 2010 were audited by Anwar & Rekan and other independent auditors whose reports dated December 26, 2012 and October 5, 2012, respectively, expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards established by the Indonesian Institute of Certified Public Accountants. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Yayasan Bina Nusantara as of December 31, 2012 and its activities and its cash flows for the year then ended in conformity with Indonesian Financial Accounting Standards.

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Sebagaimana dijelaskan dalam Catatan 4 atas laporan keuangan, Yayasan telah menyajikan kembali laporan keuangan tahun 2011 dan laporan posisi keuangan tanggal 1 Januari 2011/31 Desember 2010 terkait dengan perhitungan kembali jumlah liabilitas imbalan kerja jangka panjang. Kami telah mengaudit penyesuaian-penyesuaian yang diterapkan untuk penyajian kembali laporan keuangan tahun 2011 dan laporan posisi keuangan tanggal 1 Januari 2011/31 Desember 2010 tersebut dan, menurut pendapat kami, penyesuaian-penyesuaian tersebut wajar serta telah diterapkan dengan semestinya. Namun demikian, kami tidak mengadakan perikatan untuk melaksanakan audit, revidu atau prosedur apapun terhadap laporan keuangan tahun 2011 dan laporan posisi keuangan tanggal 1 Januari 2011/31 Desember 2010, kecuali yang terkait atas penyesuaian-penyesuaian tersebut, sehingga kami tidak menyatakan pendapat ataupun bentuk keyakinan yang lain atas laporan keuangan Yayasan tahun 2011 dan laporan posisi keuangan tanggal 1 Januari 2011/31 Desember 2010 secara keseluruhan.

Sebagaimana dijelaskan dalam Catatan 2 atas laporan keuangan, efektif 1 Januari 2012, Yayasan telah menerapkan beberapa standar akuntansi keuangan baru ataupun revisi yang wajib untuk diterapkan sejak tanggal tersebut. Perubahan kebijakan akuntansi Yayasan telah dilakukan, untuk menyesuaikan dengan ketentuan transisi dari masing-masing standar tersebut.

As explained in Note 4 to the financial statements, the Foundation has restated its financial statements for 2011 and the statement of financial position as of January 1, 2011/December 31, 2010 pertain to the recalculation of long-term liabilities for employees' benefits. We have audited the adjustments that have been applied due to the restatement of the financial statements for 2011 and the statement of financial position as of January 1, 2011/December 31, 2010, and in our opinion, those adjustments are fair and have been applied properly. However, we did not engage to perform audit, review or any other procedures on the financial statements for the year ended December 31, 2011 and the statement of financial position as of January 1, 2011/December 31, 2010, except that relates to those adjustments, therefore we do not express an opinion or any other form of assurance on the financial statements of the Foundation for the year ended December 31, 2011 and the statement of financial position as of January 1, 2011/December 31, 2010 taken as a whole.

As explained in Note 2 to the financial statements, effective January 1, 2012, the Foundation has adopted several revised or new financial accounting standards that are mandatory for application from that date. Changes to the Foundation's accounting policies have been made as required, in accordance with the transitional provisions in the respective standards.

**KANTOR AKUNTAN PUBLIK / REGISTERED PUBLIC ACCOUNTANTS  
ANWAR, SUGIHARTO & REKAN**



**Agustinus Sugiharto, CPA**

Registrasi Akuntan Publik No. AP. 0629 / Public Accountant Registration No. AP. 0629

6 Januari 2014 / January 6, 2014

**NOTICE TO READERS**

The accompanying financial statements are intended to present the financial position, activities and cash flows in accordance with Indonesian Financial Accounting Standards and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in Indonesia.