

UNIVERSITAS INDONESIA
DAN ENTITAS ANAK/*AND ITS SUBSIDIARY*

**LAPORAN KEUANGAN KONSOLIDASIAN/
*CONSOLIDATED FINANCIAL STATEMENTS***

**UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2024/
*FOR THE YEAR ENDED 31 DECEMBER 2024***

DAN/*AND*

**LAPORAN AUDITOR INDEPENDEN/
*INDEPENDENT AUDITORS' REPORT***

**UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN KEUANGAN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2024**

**UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 DECEMBER 2024**

DAFTAR ISI

CONTENTS

**Surat Pernyataan Pimpinan tentang Tanggung Jawab atas
Laporan Keuangan Konsolidasian**

***Board of Chairmen' Statement Letter relating
to the Responsibility on the
Consolidated Financial Statements***

**Ekshibit/
Exhibit**

Laporan Posisi Keuangan Konsolidasian

A

Consolidated Statement of Financial Position

**Laporan Aktivitas dan Penghasilan Komprehensif Lain
Konsolidasian**

B

***Consolidated Statement of Activities and
Other Comprehensive Income***

Laporan Perubahan Aset Neto Konsolidasian

C

Consolidated Statement of Changes in Net Assets

Laporan Arus Kas Konsolidasian

D

Consolidated Statement of Cash Flows

Catatan atas Laporan Keuangan Konsolidasian

E

Notes to the Consolidated Financial Statements

Laporan Auditor Independen

Independent Auditors' Report

Ekshibit A

Exhibit A

UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 DESEMBER 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
31 DECEMBER 2024
(Expressed in Rupiah, Unless Otherwise Stated)

	2 0 2 4	Catatan/ Notes	2 0 2 3	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	2.289.469.983.867	5	2.377.570.131.098	Cash and cash equivalents
Aset keuangan yang diukur pada biaya perolehan di amortisasi	39.243.478.961		28.040.830.769	Financial assets measured at amortized cost
Piutang usaha dan lain-lain	224.542.061.567	6	163.345.829.635	Trade and other receivables
Biaya dibayar di muka	40.447.699.873		28.874.738.391	Prepaid expenses
Persediaan	33.207.361.350		41.844.837.952	Inventories
TOTAL ASET LANCAR	2.626.910.585.618		2.639.676.367.845	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	41.723.845.360	7	38.462.676.063	Financial asset at fair value through other comprehensive income
Aset tetap - neto	3.677.025.216.536	8	3.254.532.295.998	Fixed assets - net
Dana abadi	136.806.515.605	9	126.470.629.585	Endowment funds
Aset lain-lain	19.972.618.229		23.160.240.847	Other assets
TOTAL ASET TIDAK LANCAR	3.875.528.195.730		3.442.625.842.493	TOTAL NON-CURRENT ASSETS
TOTAL ASET	6.502.438.781.348		6.082.302.210.338	TOTAL ASSETS
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha dan lain-lain	231.298.768.249	10	248.022.732.637	Trade and other payables
Beban akrual	106.202.439.710	11	74.860.505.818	Accruals expenses
Utang pajak	19.347.235.673		14.215.683.369	Tax payables
Pendapatan diterima di muka	87.842.479.064	12	130.040.557.662	Unearned revenues
TOTAL LIABILITAS JANGKA PENDEK	444.690.922.696		467.139.479.486	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Pendapatan diterima di muka	1.003.201.175.004	12	762.482.785.054	Unearned revenues
Kewajiban imbalan pasca kerja	67.100.486.507	13	61.658.731.992	Post-employment benefit obligations
TOTAL LIABILITAS JANGKA PANJANG	1.070.301.661.511		824.141.517.046	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS	1.514.992.584.207		1.291.280.996.532	TOTAL LIABILITIES
ASET NETO				NET ASSETS
Aset neto tidak terikat	4.681.960.742.796		4.495.883.489.003	Unrestricted net assets
Aset neto terikat temporer	215.454.327.727		206.247.498.507	Temporarily restricted net assets
Aset neto terikat permanen	90.031.126.618		88.890.226.296	Permanently restricted net assets
TOTAL ASET NETO	4.987.446.197.141		4.791.021.213.806	TOTAL NET ASSETS
TOTAL LIABILITAS DAN ASET NETO	6.502.438.781.348		6.082.302.210.338	TOTAL LIABILITIES AND NET ASSETS

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 the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

Ekshibit B

Exhibit B

UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN AKTIVITAS DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR 31 DESEMBER 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF ACTIVITIES AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2024
(Expressed in Rupiah, Unless Otherwise Stated)

	Catatan/ Notes	Tidak terikat/ Unrestricted		Terikat temporer/ Temporarily restricted		Terikat permanen/ Permanently restricted		Total/ Total	
		2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3
PENDAPATAN/ REVENUES									
Operasional/ Operational	14	2.810.052.443.726	2.565.912.719.192	-	-	-	-	2.810.052.443.726	2.565.912.719.192
BPPTN/APBN*)/ BPPTN/APBN*)	14	447.338.766.127	449.943.168.541	-	-	-	-	447.338.766.127	449.943.168.541
Hibah/sumbangan/ Grants/donations	14	284.297.541.883	221.141.518.399	5.426.046.591	2.700.317.256	-	6.653.800.000	289.723.588.474	230.495.635.655
Lain-lain/ Others	14	109.661.595.181	86.941.443.701	2.812.764.182	1.266.701.039	1.140.900.322	(481.747.455)	113.615.259.685	87.726.397.285
TOTAL PENDAPATAN/ TOTAL REVENUES		3.651.350.346.917	3.323.938.849.833	8.238.810.773	3.967.018.295	1.140.900.322	6.172.052.545	3.660.730.058.012	3.334.077.920.673
BEBAN/ EXPENSES									
Operasi/ Operating	(	3.138.362.488.729)	(2.763.246.589.270)	-	-	-	-	(3.138.362.488.729)	(2.763.246.589.270)
Penyusutan dan amortisasi/ Depreciation and amortisation	(	277.205.547.384)	(332.447.164.964)	-	-	-	-	(277.205.547.384)	(332.447.164.964)
Lain-lain/ Others	(	46.935.267.084)	(45.375.381.763)	-	-	-	-	(46.935.267.084)	(45.375.381.763)
TOTAL BEBAN/ TOTAL EXPENSES		15	(3.462.503.303.197)	(3.141.069.135.998)	-	-	-	(3.462.503.303.197)	(3.141.069.135.998)
Aset neto terbebaskan dari pembatasannya/ Net assets released from restrictions		(	968.018.447)	434.232.801	968.018.447	(434.232.801)	-	-	-
KENAIKAN ASET NETO SEBELUM PAJAK PENGHASILAN/ INCREASE IN NET ASSETS BEFORE INCOME TAX			187.879.025.273	183.303.946.636	9.206.829.220	3.532.785.494	1.140.900.322	6.172.052.545	198.226.754.815
Beban pajak penghasilan/ Income tax expenses		16	-	-	-	-	-	-	-
KENAIKAN ASET NETO SETELAH PAJAK PENGHASILAN/ INCREASE IN NET ASSETS AFTER INCOME TAX			187.879.025.273	183.303.946.636	9.206.829.220	3.532.785.494	1.140.900.322	6.172.052.545	198.226.754.815
Penghasilan komprehensif lain:/ Other comprehensive income:									
Perubahan nilai investasi yang diukur pada nilai wajar/ Changes in investments accounted at fair value	7	174.126.294	128.072.775	-	-	-	-	174.126.294	128.072.775
Pengukuran kembali kewajiban imbalan pasca kerja/ Remeasurements of post-employment benefit obligations	13	(1.975.897.774)	(472.091.757)	-	-	-	-	(1.975.897.774)	(472.091.757)
Rugi komprehensif lain - neto/ Other comprehensive loss - net		(	1.801.771.480)	(344.018.982)	-	-	-	(1.801.771.480)	(344.018.982)
KENAIKAN ASET NETO SETELAH PAJAK PENGHASILAN DAN RUGI KOMPREHENSIF LAIN/ INCREASE IN NET ASSETS AFTER INCOME TAX AND OTHER COMPREHENSIVE LOSS			186.077.253.793	182.959.927.654	9.206.829.220	3.532.785.494	1.140.900.322	6.172.052.545	196.424.983.335
								192.664.765.693	

*) BPPTN : Bantuan Pendanaan Perguruan Tinggi Negeri/ Assistance Funding for State Universities
APBN : Anggaran Pendapatan Belanja Negara/ The State Revenue and Expenditure Budget

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 the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

Ekshibit C

Exhibit C

UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN ASET NETO KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED
31 DECEMBER 2024
(Expressed in Rupiah, Unless Otherwise Stated)

	Tidak terikat/ <i>Unrestricted</i>		Terikat temporer/ <i>Temporarily restricted</i>		Terikat permanen/ <i>Permanently restricted</i>		Total/ <i>Total</i>	
	2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3	2 0 2 4	2 0 2 3
PERUBAHAN ASET NETO/ <i>CHANGES IN NET ASSETS</i>								
Saldo aset neto pada awal tahun/ <i>Balance net assets at the beginning of the year</i>	4.495.883.489.003	4.312.923.561.349	206.247.498.507	202.714.713.013	88.890.226.296	82.718.173.751	4.791.021.213.806	4.598.356.448.113
Kenaikan aset neto tahun berjalan/ <i>Increase net assets for the year</i>	187.879.025.273	183.303.946.636	9.206.829.220	3.532.785.494	1.140.900.322	6.172.052.545	198.226.754.815	193.008.784.675
Rugi komprehensif lainnya/ <i>Other comprehensive loss</i>	(1.801.771.480)	(344.018.982)	-	-	-	-	(1.801.771.480)	(344.018.982)
TOTAL ASET NETO/ <i>TOTAL NET ASSETS</i>	<u>4.681.960.742.796</u>	<u>4.495.883.489.003</u>	<u>215.454.327.727</u>	<u>206.247.498.507</u>	<u>90.031.126.618</u>	<u>88.890.226.296</u>	<u>4.987.446.197.141</u>	<u>4.791.021.213.806</u>

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 the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

Ekshibit D

Exhibit D

UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2024

(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2024

(Expressed in Rupiah, Unless Otherwise Stated)

	2 0 2 4	Catatan/ Notes	2 0 2 3	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOW FROM OPERATING ACTIVITIES
Kenaikan aset neto sebelum pajak penghasilan	198.226.754.815		193.008.784.675	Increase in net assets before income tax
Penambahan (pengurangan) item yang tidak mempengaruhi arus kas operasi:				Add (deduct) items not affecting operating cash flows:
Penyusutan aset tetap	269.847.725.747	8	326.484.372.664	Depreciation of fixed assets
Provisi penurunan nilai piutang	13.420.346.817		3.749.007.144	Provision for impairment of receivables
Kewajiban imbalan pasca kerja	9.655.979.235	13	8.189.737.074	Post-employment benefit obligations
Amortisasi	5.879.135.430		5.959.292.299	Amortisation
Selisih kurs mata uang asing yang belum direalisasi	4.935.365.304		2.635.785.466	Unrealised foreign exchanges difference
Kerugian atas penjualan aset tetap	633.681.311	8	208.277.136	Loss on sale of fixed assets
Pendapatan dana abadi	(11.948.410.027)		(6.896.371.107)	Endowment funds income
Amortisasi pendapatan diterima di muka terkait hibah aset tetap	(51.997.936.417)		(19.429.769.323)	Amortisation of unearned revenues related to grant of fixed asset
Pendapatan keuangan dari deposito dan jasa giro	(97.268.755.043)		(69.302.582.715)	Finance income from deposit and current account
	341.383.887.172		444.606.533.313	
Perubahan modal kerja:				Changes in working capital:
Penerimaan pendapatan keuangan dari deposito dan jasa giro	97.268.755.043		69.302.582.715	Receipt of finance income from deposit and current account
Akrua	31.341.933.892		1.967.027.245	Accruals
Persediaan	8.637.476.602		2.326.418.002	Inventories
Utang pajak lainnya	5.131.552.304		1.788.999.139	Other tax payables
Aset lain-lain	(2.691.512.812)		(4.161.469.780)	Other assets
Pembayaran kewajiban imbalan pasca kerja	(6.190.122.494)	13	(6.441.291.894)	Payments of employee benefit obligations
Biaya dibayar di muka	(11.572.961.482)		(15.190.640.520)	Prepaid expenses
Utang usaha dan lain-lain	(16.723.964.388)		11.283.584.870	Trade and other payables
Pendapatan diterima di muka	(50.588.052.986)		(103.860.898.194)	Unearned revenues
Piutang usaha dan lain-lain	(74.616.578.749)		(28.244.935.261)	Trade and other receivables
	(20.003.475.070)		(71.230.623.678)	
Arus Kas Bersih yang Diperoleh dari Aktivitas Operasi	321.380.412.102		373.375.909.635	Net Cash Flows Provided from Operating Activities

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 the Consolidated Financial Statements on Exhibit E which are an integral part of the Consolidated Financial Statements taken as a whole

UNIVERSITAS INDONESIA
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK TAHUN YANG BERAKHIR
31 DESEMBER 2024
(Disajikan dalam Rupiah, Kecuali Dinyatakan Lain)

UNIVERSITAS INDONESIA
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED
31 DECEMBER 2024
(Expressed in Rupiah, Unless Otherwise Stated)

	2 0 2 4	Catatan/ Notes	2 0 2 3	
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOW FROM INVESTING ACTIVITIES
Aset keuangan - deposito	(11.202.648.192)		(3.624.403.441)	Financial asset - deposits
Aset keuangan - reksa dana	(3.087.043.003)	7	(3.707.404.002)	Financial asset - mutual fund
Perolehan aset tetap	(391.868.026.841)	8,18	(188.509.293.385)	Acquisition of fixed assets
Arus Kas Bersih yang Digunakan untuk Aktivitas Investasi	(406.157.718.036)		(195.841.100.828)	Net Cash Flows Used in Investing Activities
(PENURUNAN) KENAIKAN BERSIH KAS DAN SETARA KAS	(84.777.305.934)		177.534.808.807	NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS PADA AWAL TAHUN	2.377.570.131.098		2.202.126.195.221	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
Efek perubahan kurs pada kas dan setara kas	(3.322.841.297)		(2.090.872.930)	Effect of exchange rate on cash and cash equivalents
KAS DAN SETARA KAS PADA AKHIR TAHUN	<u>2.289.469.983.867</u>	5	<u>2.377.570.131.098</u>	CASH AND CASH EQUIVALENTS AT END OF THE YEAR

Lihat Catatan 18 untuk informasi transaksi nonkas/
Refer to Note 18 for the non-cash information.

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 the Consolidated Financial
Statements on Exhibit E which are an integral part of
the Consolidated Financial Statements taken as a whole

This report is originally issued in Indonesian language

No. : 00353/2.1068/AU.1/10/0007-1/1/IV/2025

No. : 00353/2.1068/AU.1/10/0007-1/1/IV/2025

Laporan Auditor Independen

Independent Auditors' Report

Majelis Wali Amanat
Universitas Indonesia

The Board of Trustees
Universitas Indonesia

Opini

Kami telah mengaudit laporan keuangan konsolidasian Universitas Indonesia dan entitas anaknya ("Universitas"), yang terdiri dari laporan posisi keuangan konsolidasian tanggal 31 Desember 2024, serta laporan aktivitas dan penghasilan komprehensif lain konsolidasian, laporan perubahan aset neto 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 Universitas tanggal 31 Desember 2024, serta aktivitas konsolidasian 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 Universitas 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.

Hal Lain

Laporan keuangan konsolidasian Universitas untuk tahun yang berakhir 31 Desember 2023, yang disajikan sebagai angka koresponding terhadap laporan keuangan konsolidasian untuk tahun yang berakhir 31 Desember 2024, diaudit oleh auditor independen lain yang menyatakan opini tanpa modifikasi atas laporan keuangan konsolidasian tersebut pada tanggal 28 Maret 2024.

Opinion

We have audited the consolidated financial statements of Universitas Indonesia and its subsidiary ("the University"), which comprise the consolidated statement of financial position as of 31 December 2024, and the consolidated statement of activities and other comprehensive income, consolidated statement of changes in net assets and consolidated statement of cash flows for the year then ended, and notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the University as of 31 December 2024, and its consolidated activities and its consolidated 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 the 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 University in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Indonesia, and we have fulfilled our other 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.

Other Matter

The consolidated financial statements of the University for the year ended 31 December 2023, which are presented as corresponding figure to the consolidated financial statements for the year ended 31 December 2024, were audited by other independent auditor who express an unmodified opinion on those consolidated financial statements on 28 March 2024.

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 Universitas 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 Universitas atau menghentikan operasi, atau tidak memiliki alternatif yang realistis selain melaksanakannya.

Pihak yang bertanggung jawab atas tata Kelola bertanggung jawab untuk mengawasi proses pelaporan keuangan Universitas.

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.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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 University's ability to continue as a 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 University or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the University's 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.

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian (Lanjutan)

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.
- Memperoleh suatu pemahaman tentang pengendalian internal yang relevan dengan audit untuk mendesain prosedur audit yang tepat sesuai kondisinya, tetapi bukan untuk tujuan menyatakan opini atas keefektifitasan pengendalian internal Universitas.
- 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 material atas kemampuan Universitas 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 Universitas tidak dapat mempertahankan kelangsungan usaha.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism 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.*
- *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 University's internal control.*
- *Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 material doubt on the University's 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 University to cease to continue as a going concern.*

Tanggung Jawab Auditor terhadap Audit atas Laporan Keuangan Konsolidasian (Lanjutan)

Sebagai bagian dari suatu audit berdasarkan Standar Audit, kami menerapkan pertimbangan profesional dan mempertahankan skeptisisme profesional selama audit. Kami juga: (Lanjutan)

- 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 Universitas untuk menyatakan opini atas laporan keuangan konsolidasian. Kami bertanggung jawab atas arahan, supervisi, dan pelaksanaan audit Universitas. Kami tetap bertanggung jawab sepenuhnya atas opini audit kami.

Kami mengkomunikasikan kepada pihak yang bertanggung jawab atas tata kelola mengenai, antara lain, ruang lingkup dan saat yang direncanakan atas audit, serta temuan audit material, termasuk setiap defisiensi material dalam pengendalian internal yang teridentifikasi oleh kami selama audit.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also: (Continued)

- *Evaluate the overall presentation, structure and content to 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 appropriate audit evidence regarding the financial information of the entities or business activities within the University to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.*

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and material audit findings, including any material deficiencies in internal control that we identify during our audit.

Kantor Akuntan Publik
TANUBRATA SUTANTO FAHMI BAMBANG & Rekan



Sutomo, SE, Ak, MM, CPA, CA, SAS
NIAP AP. 0007/
License No. AP. 0007

29 April 2025 / 29 April 2025

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.

