

Nomor : B/017 /KEU/022024
Lampiran : 1 (satu) berkas

19 Februari 2024

Kepada Yth.

1. Direktur Utama DPK BPJS Ketenagakerjaan
2. Direktur Utama PT. Samudranayaka Grahaunggul
Selaku Pemegang Saham PT. Nayaka Era Husada
Di
Tempat

Perihal : Laporan Keuangan PT. Nayaka Era Husada Per 31 Januari 2024

Bersama ini disampaikan Laporan Keuangan PT. Nayaka Era Husada Per 31 Januari 2024 sebagai berikut :

1. Laporan Neraca Konsolidasi
2. Laporan Laba Rugi Konsolidasi
3. Laporan Arus Kas Konsolidasi
4. Laporan Perubahan Ekuitas

Demikian disampaikan, atas perhatian dan kerjasamanya diucapkan terima kasih.



Bambang Wahyudiono

Direktur Utama

Tembusan :

Yth. Dewan Komisaris PT. Nayaka Era Husada

Dk/sr/keu.01



LAPORAN KEUANGAN PER 31 JANUARI 2024

Head Office : Gedung DPK BPJS Ketenagakerjaan Jl. Tangkas Baru No. I Jakarta Selatan 12930

Telp. 021-5260518, 5260731

www.nayakaerahusada.com - E-mail : pusat@nayakaerahusada.com

PT. NAYAKA ERA HUSADA
LAPORAN POSISI KEUANGAN
PER 31 JANUARI 2024

| KETERANGAN | 2023 | 2024 | | (Dalam Rupiah) |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| | JANUARI | RKAP | JANUARI | UNAUDITED |
| ASET | | | | |
| ASET LANCAR | | | | |
| Kas dan Setara Kas | 21,288,743,929 | 24,964,967,849 | 9,405,913,171 | 21,826,899,144 |
| Investasi | 2,651,685,850 | 2,651,685,849 | 2,779,423,695 | 2,779,423,695 |
| Piutang Usaha | 20,364,723,290 | 14,891,894,238 | 19,157,098,203 | 4,887,858,270 |
| Piutang Lain-Lain | 189,258,275 | 61,646,580 | 4,293,489,131 | 4,738,458,952 |
| Persediaan | 1,418,593,343 | 1,519,162,442 | 1,153,839,571 | 1,423,261,332 |
| Biaya dibayar dimuka dan uang muka | 8,804,461,013 | 7,967,287,323 | 7,454,839,635 | 7,407,485,142 |
| Jumlah Aset Lancar | 54,717,465,699 | 52,056,644,280 | 44,244,603,406 | 43,063,386,534 |
| ASET TIDAK LANCAR | | | | |
| Investasi Jangka Panjang | | | | |
| Saham | | 1,853,756,002 | 1,853,756,002 | 1,853,756,002 |
| Aset tetap (Setelah dikurangi akumulasi penyusutan sebesar Rp 33.413.370.616 dan Rp 33.091.694.898) | 28,105,889,455 | 38,954,287,942 | 28,982,728,367 | 27,893,105,084 |
| Aset lain-lain | 3,612,499,081 | 3,210,410,466 | 7,110,257,965 | 7,250,336,773 |
| Jumlah Aset Tidak Lancar | 35,934,545,495 | 44,018,454,409 | 37,946,742,333 | 36,997,197,858 |
| JUMLAH ASET (tidak termasuk R/A) | 90,652,011,194 | 96,075,098,689 | 82,191,345,739 | 80,060,584,392 |
| LIABILITAS DAN EKUITAS | | | | |
| LIABILITAS JANGKA PENDEK | | | | |
| Utang Usaha | 15,388,253,563 | 20,508,089,546 | 4,779,088,998 | 5,074,524,023 |
| Utang Pajak | 849,943,815 | 4,573,509,795 | 4,400,643,488 | 4,163,381,622 |
| Utang Lain | 3,758,923,701 | 9,688,144 | 849,627,118 | 111,225,805 |
| Biaya Yang Masih Harus Dibayar | 1,556,433,987 | | 1,789,334,978 | 2,045,554,086 |
| Jumlah Liabilitas Jangka Pendek (tidak termasuk R/A) | 21,556,845,065 | 25,091,287,485 | 11,818,694,581 | 11,394,685,536 |
| LIABILITAS JANGKA PANJANG | | | | |
| Cadangan teknis | 5,667,107,420 | 5,667,625,938 | 5,667,625,938 | 5,667,625,938 |
| Imbalan Pasca Kerja | 14,423,361,389 | 10,637,000,673 | 10,644,182,583 | 10,644,182,583 |
| Jumlah Liabilitas Jangka Panjang | 20,090,468,809 | 16,304,626,611 | 16,311,808,521 | 16,311,808,521 |
| JUMLAH LIABILITAS | 41,647,313,874 | 41,395,914,096 | 28,130,503,102 | 27,706,494,057 |
| EKUITAS | | | | |
| Modal Saham | 35,189,000,000 | 35,189,000,000 | 35,189,000,000 | 35,189,000,000 |
| Tambahan Modal Disetor | 100,000,000 | 100,000,000 | 100,000,000 | 100,000,000 |
| Saldo Laba | | | | |
| - Ditentukan penggunaannya | 7,037,800,000 | 7,037,800,000 | 7,314,669,104 | 7,314,669,104 |
| - Belum ditentukan penggunaannya | 10,122,089,767 | 12,247,133,497 | 11,224,184,592 | 9,517,432,290 |
| - Laba/Rugi yang Belum Direalisasi atas Investasi | - | 105,251,095 | 232,988,941 | 232,988,941 |
| Jumlah Ekuitas | 49,004,697,320 | 54,679,184,593 | 54,060,842,637 | 52,354,090,335 |
| JUMLAH LIABILITAS DAN EKUITAS | 90,652,011,194 | 96,075,098,689 | 82,191,345,739 | 80,060,584,392 |

PT. NAYAKA ERA HUSADA
LAPORAN LABA RUGI KOMPREHENSIF DAN PENGHASILAN LAIN
PER 31 JANUARI 2024

(Dalam Rupiah)

| KETERANGAN | 2023 | 2024 | | 2023 |
|---|-----------------------|--------------------------------|-------------------------|----------------------------|
| | JANUARI | RKAP | JANUARI | UNAUDITED |
| PENDAPATAN | | | | |
| Pendapatan JPK Nayaka Bilateral | 177,420 | 7,892,369,714 | 92,720,000 | 1,488,220,980 |
| Pendapatan JPK Nayaka Eksekutif | 13,201,609,501 | 168,894,507,600 | 13,423,186,929 | 159,820,215,363 |
| Pendapatan Klinik | 5,817,595,938 | 100,945,684,063 | 6,874,325,613 | 564,670,100 |
| Pendapatan TPA | 47,452,700 | 1,396,120,800 | 52,556,650 | 1,865,741,175 |
| Pendapatan ASO | 508,273,713 | 1,526,870,608 | 75,400,150 | 774,064,900 |
| Pendapatan Co Insurance TPA | 69,115,750 | 1,410,720,000 | 54,760,700 | 79,604,815,023 |
| Pendapatan MCU | 302,903,509 | 5,644,630,354 | 161,864,436 | 1,433,053,932 |
| Jumlah Pendapatan | 19,947,128,531 | 287,710,903,139 | 20,734,814,478 | 245,550,781,473 |
| BEBAN JAMINAN | | | | |
| Beban JPK Paket Bilateral | 11,745,707 | 5,524,658,800 | 83,451,137 | 838,740,093 |
| Beban JPK Nayaka Eksekutif | 9,608,295,400 | 142,850,663,292 | 9,722,499,193 | 137,876,899,794 |
| Beban Klinik | 4,431,247,502 | 69,803,940,532 | 5,194,754,855 | 405,226,082 |
| Beban TPA | - | 777,798,400 | 919,350 | 56,285,462,721 |
| Beban MCU | 247,774,992 | 4,515,704,283 | 136,777,518 | 871,878,770 |
| Jumlah Beban Jaminan Pelayanan Kesehatan | 14,299,063,601 | 223,472,765,307 | 15,138,402,053 | 196,278,207,460 |
| Laba Kotor | | | | |
| BEBAN USAHA | | | | |
| Beban Manajemen | 5,648,064,930 | 64,238,137,832 | 5,596,412,425 | 49,272,574,013 |
| Beban Operasional | 519,028,350 | 4,236,801,274 | 758,028,114 | 3,572,078,647 |
| Beban Personil | 84,872,584 | 3,823,307,525 | 147,197,633 | 2,615,978,766 |
| Beban Administrasi dan Umum | 1,578,871,569 | 27,543,417,314 | 1,673,392,423 | 24,991,022,866 |
| Beban Diklat | 564,334,807 | 9,038,437,415 | 789,473,675 | 8,696,614,411 |
| Beban Imbalan Masa Kerja | 17,130,000 | 346,525,000 | - | 110,929,885 |
| Jumlah Beban Usaha | 125,000,000 | 1,000,000,000 | - | 1,000,000,000 |
| Laba Usaha | 2,889,237,310 | 45,988,488,528 | 3,368,091,845 | 40,986,624,575 |
| PENDAPATAN (BEBAN) LAIN-LAIN | | | | |
| Pendapatan Lain-Lain | 2,758,827,620 | 18,249,649,304 | 2,228,320,579 | 8,285,949,437 |
| Beban Lain-Lain | 51,359,878 | 621,500,000 (2,558,303,359) | 38,723,141 (187,200) | 4,742,680,505 (912,703) |
| Jumlah Pendapatan (Beban) Lain-Lain | 51,359,878 | (1,936,803,359) | 38,535,941 | 4,741,767,802 |
| Laba Sebelum Pajak | | | | |
| TAKSIRAN MANFAAT (BEBAN) PAJAK | | | | |
| PENGHASILAN | | | | |
| Beban pajak kini | (713,996,558) | (4,065,712,447) | (560,104,218) | (3,510,284,949) |
| Jumlah beban (manfaat) pajak tangguhan | (713,996,558) | (4,065,712,447) | (560,104,218) | (3,510,284,949) |
| LABA BERSIH TAHUN BERJALAN | 2,096,190,940 | 12,247,133,498 | 1,706,752,302 | 9,517,432,290 |

PT NAYAKA ERA HUSADA
LAPORAN ARUS KAS
PER 31 JANUARI 2024

(Dalam Rupiah)

| KETERANGAN | 2024 | | 2023 UNAUDITED | |
|---|-------------------------|-------------------------|-------------------------|-------------------------|
| | RKAP | JANUARI | JANUARI | DESEMBER |
| Arus Kas Dari Aktivitas Operasi | | | | |
| Laba Bersih Tahun Berjalan | 12,247,133,498 | 1,706,752,302 | 2,273,733,522 | 9,517,432,290 |
| Penyesuaian untuk merekonsiliasi laba bersih untuk menjadi kas yang diperoleh dari (digunakan untuk) aktiva operasi: | | | | |
| Beban Penyusutan | 2,347,317,076 | 321,675,718 | 248,697,128 | 1,669,178,868 |
| Beban Amortisasi | 341,691,761 | 140,078,808 | 749,999 | 550,871,975 |
| Penurunan (kenaikan) | | | | |
| Piutang Usaha | (709,137,821) | (14,269,239,933) | (12,667,569,161) | 2,826,090,619 |
| Piutang Lain-lain | 11,703,273 | 444,969,821 | (64,866,861) | (4,582,187,179) |
| Persediaan | (72,341,068) | 269,421,760 | 25,894,599 | 21,226,610 |
| Beban Dibayar Dimuka | 5,714,376,443 | (47,354,493) | (74,061,448) | 1,893,229,555 |
| Aset Lain - lain | (2,706,913,521) | - | - | (7,316,438,748) |
| Kenaikan (penurunan) | | | | |
| Utang Usaha | 905,457,305 | (295,435,025) | (1,374,257,750) | (15,703,194,403) |
| Utang Pajak | 1,600,820,656 | 237,261,866 | (26,372,177) | 3,289,486,127 |
| Biaya Yang Masih Harus Dibayar | (1,199,384,952) | (256,219,108) | (220,553,500) | 268,466,600 |
| Utang Lain-lain | (35,906,427) | 738,401,313 | (188,479,983) | (611,067,668) |
| Pendapatan Diterima Dimuka | | | (3,290,000) | (6,580,000) |
| Imbalan Pasca Kerja | | | 110,944,214 | 487,921,647 |
| Kas yang dihasilkan dari aktivitas operasi | 18,444,816,223 | (11,009,686,972) | (11,959,431,417) | (7,695,563,706) |
| Arus Kas Bersih yang Dihasilkan Dari Aktivitas Investasi | | | | |
| Investasi Jangka Panjang | | | | (1,853,756,002) |
| Perolehan Aset Tetap | (14,490,480,000) | (1,411,299,000) | (252,867,332) | (1,294,216,512) |
| Kas yang dihasilkan dari aktivitas investasi | (14,490,480,000) | (1,411,299,000) | (252,867,332) | (3,147,972,514) |
| Arus Kas Bersih yang Digunakan Untuk Aktivitas Pendanaan | | | | |
| Pembayaran Dividen | (4,601,983,030) | | | (553,738,209) |
| Pembayaran Bonus | (2,300,991,515) | | | (276,869,104) |
| Cadangan Tujuan | (2,300,991,515) | - | - | - |
| Kas yang digunakan untuk aktivitas pendanaan | (9,203,966,060) | - | - | (830,607,313) |
| (Penurunan)/ Kenaikan Bersih Kas dan Setara Kas | (5,249,629,837) | (12,420,985,972) | (12,212,298,750) | (11,674,143,533) |
| Kas dan Setara Kas Awal Tahun | 30,214,597,686 | 21,826,899,144 | 33,501,042,678 | 33,501,042,677 |
| Kas dan Setara Kas Akhir Tahun | 24,964,967,849 | 9,405,913,171 | 21,288,743,929 | 21,826,899,144 |

PT NAYAKA ERA HUSADA
LAPORAN PERUBAHAN EKUITAS
PER 31 JANUARI 2024

(Dalam Rupiah)

| Keterangan | Modal Saham | Agio Saham | Saldo Laba | | | Jumlah |
|--|-----------------------|--------------------|---|--------------------------|--------------------------------|-----------------------|
| | | | Laba/Rugi yang Belum Direalisasi atas Investasi | Ditentukan penggunaannya | Tidak ditentukan penggunaannya | |
| Saldo per 1 Januari 2022 | 35,189,000,000 | 100,000,000 | (79,381,005) | 7,037,800,000 | 17,648,427,270 | 59,895,846,264 |
| Dividen Kepada Pemegang Saham | - | - | | - | (15,050,000,000) | (15,050,000,000) |
| Bonus | - | - | | - | (5,026,427,768) | (5,026,427,768) |
| Laba/Rugi yang Belum Direalisasi atas Investasi | - | - | 184,632,100 | - | - | 184,632,100 |
| Laba bersih tahun berjalan | - | - | | - | 3,535,476,915 | 3,535,476,915 |
| Saldo per 31 Desember 2022 | 35,189,000,000 | 100,000,000 | 105,251,095 | 7,037,800,000 | 1,107,476,417 | 43,539,527,511 |
| Cadangan Tujuan | - | - | | 276,869,104 | (276,869,104) | - |
| Bonus | - | - | | - | (276,869,104) | (276,869,104) |
| Dividen Kepada Pemegang Saham | - | - | | - | (553,738,209) | (553,738,209) |
| Keuntungan (Kerugian) belum direalisasi atas perubahan nilai wajar aset keuangan tersedia untuk dijual | - | - | 127,737,846 | - | - | - |
| Laba bersih tahun berjalan | - | - | | - | 9,517,432,290 | 127,737,846 |
| Saldo per 31 Desember 2023 | 35,189,000,000 | 100,000,000 | 232,988,941 | 7,314,669,104 | 9,517,432,290 | 52,354,090,335 |

