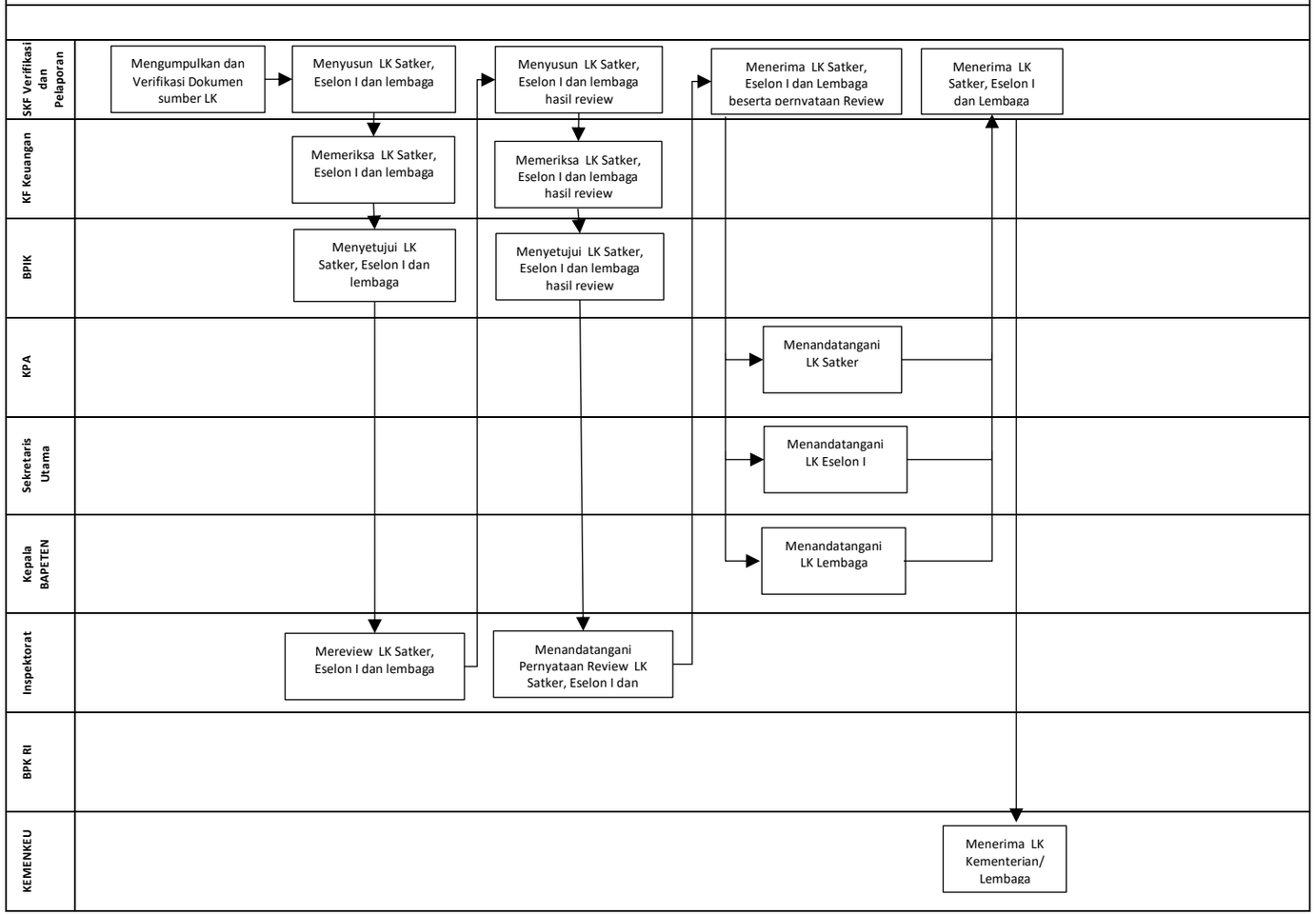BPTN-09.03.CFM.01 Penyusunan Laporan Keuangan UNAUDITED