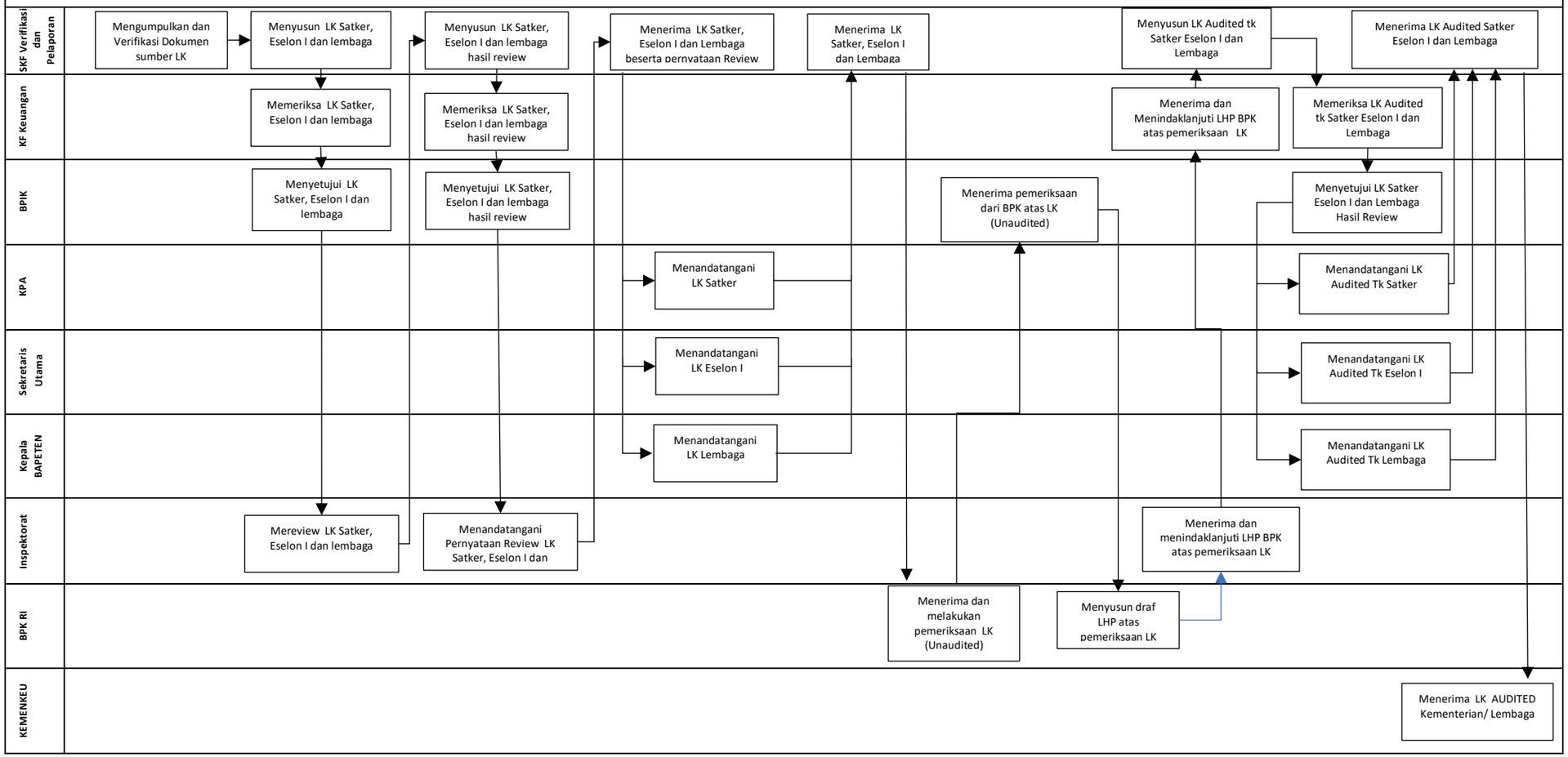BPTN-09.03.CFM.02 Penyusunan Laporan Keuangan AUDITED