

**PENGUMUMAN/ANNOUNCEMENT
NOMOR/NUMBER: PENG- 3 /PM.1/2019**

**SANKSI ADMINISTRATIF dan/atau PERINTAH TERTULIS
TERHADAP PT HANSON INTERNATIONAL Tbk,
SAUDARA BENNY TJOKROSAPUTRO, SAUDARA ADNAN TABRANI, dan SAUDARI SHERLY JOKOM
(ADMINISTRATIVE SANCTIONS and / or WRITTEN ORDER
ON PT HANSON INTERNATIONAL Tbk, MR. BENNY TJOKROSAPUTRO, MR. ADNAN TABRANI
and MRS. SHERLY JOKOM)**

Otoritas Jasa Keuangan (OJK) dengan ini mengumumkan hasil Pemeriksaan atas kasus dugaan pelanggaran peraturan perundang-undangan di Bidang Pasar Modal terkait kasus PT Hanson International Tbk, sebagai berikut:

Indonesia Financial Services Authority (OJK) herewith announces the result of Formal Investigation in the case of alleged violations of capital market regulation in the case of PT Hanson International Tbk, as follows:

1. Bahwa PT Hanson International Tbk terbukti melakukan pelanggaran:
 - a. Ketentuan Pasal 69 Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal (UUPM) jo. huruf A angka 3 Peraturan Nomor VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik (Peraturan Nomor VIII.G.7) jo. paragraf 36 Pernyataan Standar Akuntansi Keuangan 44 tentang Akuntansi Aktivitas Pengembangan Real Estat (PSAK 44) karena atas penjualan Kaveling Siap Bangun (KASIBA) dengan nilai gross sebesar Rp732.000.000.000,-, PT Hanson International Tbk mengakui pendapatan dengan metode akrual penuh (*full accrual method*) pada Laporan Keuangan Tahunan (LKT) PT Hanson International Tbk per 31 Desember 2016.
 - b. Ketentuan Pasal 69 UUPM jo. huruf C angka 2 huruf d angka 1) huruf b) Peraturan Nomor VIII.G.7 karena PT Hanson International Tbk tidak mengungkapkan Perjanjian Pengikatan Jual Beli Kavling Siap Bangun di Perumahan Serpong Kencana tertanggal 14 Juli 2016 (PPJB 14 Juli 2016) terkait penjualan KASIBA pada LKT PT Hanson International Tbk per 31 Desember 2016.
 2. Bahwa Sdr. Benny Tjokrosaputro selaku Direktur Utama PT Hanson International Tbk per 31 Desember 2016 terbukti melakukan pelanggaran:
 - a. Pasal 107 UUPM karena Sdr. Benny Tjokrosaputro, sebagai pihak yang menandatangani PPJB 14 Juli 2016 dan *Representation Letter* tertanggal 29 Maret 2017, tidak menyampaikan PPJB 14 Juli 2016 kepada:
 - 1) Auditor yang mengaudit LKT PT Hanson International Tbk per 31 Desember 2016
1. *It is proven that PT Hanson International Tbk violated:*
 - a. *Provision of Article 69 Law Number 8 Year 1995 regarding Capital Market (Capital Market Law) jo. letter A number 3 Rule Number VIII.G.7 concerning Presentation and Disclosure of Financial Statements of Issuers and Public Companies (Rule Number VIII.G.7) jo. paragraph 36 Financial Accounting Standard 44 regarding Accounting for Real Estate Development Activity (PSAK 44) due to sale transaction of land (KASIBA) with gross value amounted of Rp732.000.000.000,-, PT Hanson International Tbk recognized revenue by using full accrual method in Financial Statement per December 31, 2016.*
 - b. *Provision of Article 69 Capital Market Law jo. Letter C number 2 letter d number 1) letter b) Rule Number VIII.G.7 because PT Hanson International Tbk did not disclose The Sell and Purchase Agreement of Land in Serpong Kencana Housing dated July 14, 2016 (PPJB July 14, 2016) related to the sale of land in Financial Statement of PT Hanson International Tbk per December 31, 2016.*
 2. *It is proven that Mr. Benny Tjokrosaputro as President Director of PT Hanson International Tbk per December 31, 2016 violated:*
 - a. *Provision of Article 107 Capital Market Law because Mr. Benny Tjokrosaputro, as the party who signed PPJB July 14, 2016 and the Representation Letter dated March 29, 2017, did not submit PPJB July 14, 2016 to:*
 - 1) *Auditors who audited Financial Statement of PT Hanson International Tbk per December 31, 2016 which impacted*

sehingga mengakibatkan pendapatan pada LKT PT Hanson International Tbk per 31 Desember 2016 menjadi *overstated* dengan nilai yang material, yaitu sejumlah Rp613 miliar; dan

- 2) Otoritas Jasa Keuangan sehingga menyebabkan Otoritas Jasa Keuangan menjadi tersesatkan dan tidak dapat menggunakan kewenangan untuk memerintahkan PT Hanson International Tbk melakukan koreksi atas pengakuan pendapatan pada LKT PT Hanson International Tbk per 31 Desember 2016.

b. Bertanggung jawab atas kesalahan penyajian LKT PT Hanson International Tbk per 31 Desember 2016 sebagaimana dimaksud dalam ketentuan angka 4 jis. angka 2 dan angka 3 Peraturan Nomor VIII.G.11 tentang Tanggung Jawab Direksi atas Laporan Keuangan (Peraturan Nomor VIII.G.11).

3. Bahwa Sdr. Adnan Tabrani, selaku Direktur PT Hanson International Tbk per 31 Desember 2016, bertanggung jawab atas kesalahan penyajian LKT PT Hanson International Tbk per 31 Desember 2016 sebagaimana dimaksud dalam ketentuan angka 4 jis. angka 2 dan angka 3 Peraturan Nomor VIII.G.11.

4. Bahwa Sdr. Sherly Jokom, selaku rekan pada Kantor Akuntan Publik Purwantono, Sungkoro dan Surja (*member of Ernst and Young Global Limited*) yang melakukan audit atas LKT PT Hanson International Tbk per 31 Desember 2016, terbukti melakukan pelanggaran Pasal 66 UUPM jis. paragraf A 14 Standar Profesional Akuntan Publik (SPAP) Standar Audit (SA) 200 tentang Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit dan Kode Etik Profesi Akuntan Publik – Institut Akuntan Publik Indonesia Seksi 130 tentang Prinsip Kompetensi Serta Sikap Kecermatan dan Kehati-hatian Profesional karena dinilai tidak cermat dalam menggunakan kemahiran profesionalisme terkait pelaksanaan prosedur audit SA 560 terutama pada huruf (b) paragraf 14 terkait penentuan apakah LKT PT Hanson International Tbk per 31 Desember 2016 yang mengandung kesalahan material yang memerlukan perubahan atau tidak atas fakta yang diketahui oleh Auditor setelah laporan keuangan diterbitkan.

revenue in Financial Statement per December 31, 2016 materially overstated by Rp613 billion; and

- 2) *Financial Services Authority; thus, Financial Services Authority is misled and unable to use its authority appropriately to give order to PT Hanson International Tbk to correct its revenue recognition in Financial Statement of PT Hanson International Tbk per December 31, 2016.*

b. *Responsible for misrepresentation of Financial Statement of PT Hanson International Tbk per December 31, 2016 as referred to provisions number 4 jis. number 2 and number 3 Rule Number VIII.G.11 concerning Responsibilities of Board of Directors on Financial Statements (Regulation Number VIII.G.11).*

3. *Mr. Adnan Tabrani, as Director of PT Hanson International Tbk per December 31, 2016, is responsible for misrepresentation of Financial Statement of PT Hanson International Tbk per December 31, 2016 as referred to provisions of number 4 jis. number 2 and number 3 of Rule Number VIII.G.11.*

4. *It is proven that Mrs. Sherly Jokom, as partner at Public Accounting Firm of Purwantono, Sungkoro dan Surja (member of Ernst and Young Global Limited), who conducted audit on Financial Statement of PT Hanson International Tbk per December 31, 2016, was proven to have violated Article 66 Capital Market Law jis. paragraph A 14 Public Accountant Professional Standards (SPAP) Audit Standards (SA) 200 regarding the Purpose of Independent Auditor and Audit Implementation Based on Auditing Standards and Professional Code of Ethics for Public Accountants - Indonesia Institute of Certified Public Accountants Section 130 regarding Principles of Professional Competency and Due Care because Mrs. Sherly Jokom is considered inaccurate in using her professional skill related to the implementation of audit procedures SA 560, especially in letter (b) paragraph 14 regarding the determination of whether or not Financial Statement of PT Hanson International Tbk per December 31, 2016 contains material errors which require changes based on a fact known by the Auditor subsequent to the published financial report.*

5. Dengan memperhatikan pelanggaran yang dilakukan oleh Pihak sebagaimana tersebut di atas, Otoritas Jasa Keuangan menetapkan sanksi administratif dan/atau Perintah Tertulis sebagai berikut:
- a. Terhadap PT Hanson International Tbk, Otoritas Jasa Keuangan menetapkan Sanksi Administratif Berupa Denda dan Perintah Tertulis sebagai berikut:
- 1) Sanksi Administratif Berupa Denda sebesar Rp500.000.000,- (lima ratus juta rupiah); dan
 - 2) Perintah Tertulis untuk melakukan perbaikan dan penyajian kembali atas LKT PT Hanson International Tbk per 31 Desember 2016..
- b. Terhadap Sdr. Benny Tjokrosaputro, Otoritas Jasa Keuangan menetapkan Sanksi Administratif Berupa Denda sebesar Rp5.000.000.000,- (lima miliar rupiah).
- c. Terhadap Sdr. Adnan Tabrani, Otoritas Jasa Keuangan menetapkan Sanksi Administratif Berupa Denda sebesar Rp100.000.000,- (seratus juta rupiah).
- d. Terhadap Sdri. Sherly Jokom, selaku rekan pada Kantor Akuntan Publik Purwantono, Sungkoro dan Surja (*member of Ernst and Young Global Limited*) yang terdaftar di Otoritas Jasa Keuangan dengan STTD Nomor: 59/PM.22/STTD-AP/2016 tanggal 18 Februari 2016 yang telah diperbaharui dengan STTD Nomor: STTD.AP-116/PM.22/2018 tanggal 5 Februari 2018, Otoritas Jasa Keuangan menetapkan sanksi administratif berupa Pembekuan STTD selama 1 (satu) tahun.
5. *Due to violations by Parties as mentioned above, Financial Services Authority imposes administrative sanctions and/or Written Order as follows:*
- a. *Financial Services Authority imposes Administrative fine and Written Order on PT Hanson International Tbk as follows:*
- 1) *Administrative Fines of Rp500,000,000,- (five hundred million rupiah); and*
 - 2) *Written Order to revise and restate Financial Statement of PT Hanson International Tbk per 31 December 2016.*
- b. *Financial Services Authority imposes Administrative Fines as much as Rp5,000,000.000,- (five billion rupiah) on Mr. Benny Tjokrosaputro.*
- c. *Financial Services Authority imposes Administrative Fines as much as Rp100,000,000,- (one hundred million rupiah) on Mr. Adnan Tabrani.*
- d. *Financial Services Authority imposes license suspension for 1 (one) year on Mrs. Sherly Jokom, as partner in Public Accounting Firm of Purwantono, Sungkoro dan Surja (member of Ernst and Young Global Limited) who registered in Financial Services Authority with Registered Number: 59/PM.22/STTD-AP/2016 dated February 18, 2016 which has been updated with Registered Number: STTD.AP-116/PM.22/2018 dated February 5, 2018.*

Pengumuman ini hendaknya disebarluaskan.

This announcement should be widely disseminated.

Jakarta, 31 Juli 2019

a.n. Dewan Komisiner Otoritas Jasa Keuangan /
On behalf of Board of Commissioners of Financial Services Authority,

Deputi Komisiner Pengawas Pasar Modal I /
Deputy Commissioner of Capital Market Supervision I

Djustini Septiana