



# Illustrative disclosures

Guide to annual financial statements

*For non-listed entities preparing financial statements under Indonesian Financial Accounting Standards (“SAK Indonesia”)*



**Siddharta Widjaja & Rekan**  
**Registered Public Accountants**

December 2024



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# About this guide

This guide is published by Siddharta Widjaja & Rekan - Registered Public Accountants (a member firm of KPMG International). It is intended to help entities to prepare and present financial statements in accordance with Indonesian Financial Accounting Standards ("SAK Indonesia"), by illustrating one possible format for consolidated financial statements for a fictitious non-listed company and its subsidiaries ('the Group') involved in general business activities.

This guide illustrates only consolidated financial statements. It does not illustrate separate financial statements of the parent entity which, in accordance with PSAK 227, shall only be included as an appendix to the consolidated financial statements of the Group (in case if the parent entity elects to present such financial information).

This guide is not intended to be a complete illustration of all potential disclosure requirements under SAK Indonesia. In addition, the example disclosures presented are intended to explain relevant disclosure requirements. Each entity should tailor the disclosures to reflect its specific circumstances.

This guide should not be relied upon as a source for understanding the requirements of SAK Indonesia and should not be used as a substitute for referring to SAK Indonesia. The accounting policy disclosures should be customized as appropriate based on their applicability to each entity, and by considering the policy decisions made where SAK Indonesia provides alternatives.



## Accounting standards covered

This guide reflects accounting standards, amendments and interpretations (broadly referred to in this guide as Accounting Standards) under SAK Indonesia that are required to be applied by an entity with an annual reporting period beginning on 1 January 2024 ('currently effective requirements'). The early adoption of Accounting Standards that are effective for annual reporting periods beginning after 1 January 2024 ('forthcoming requirements') has not been illustrated.

In addition, Accounting Standards change over time. Accordingly, this guide should not be used as a substitute for referring to their requirements and other relevant interpretative guidance.



## What's new in 2024?

The Group applied Classification of Liabilities as Current or Non-current (Amendments to PSAK 201) and Non-current Liabilities with Covenants (Amendments to PSAK 201) for the first time in 2024. The amendments clarify certain requirements for determining whether a liability is classified as current or non-current and introduce new disclosures for non-current loan liabilities that are subject to covenants within 12 months after the end of the reporting period. See Note 2f for illustrative disclosures explaining the nature and effect of this change. In addition, see Note 16 for illustrative disclosures about the Group's non-current loans that are subject to covenants.

The Group also applied Supplier Finance Arrangements (Amendments to PSAK 207 and PSAK 107) for the first time in 2024. The amendments introduce new disclosures to help users of the financial statements to assess the effects of supplier finance arrangements on an entity's liabilities, cash flows and liquidity risk. See Notes 17 for illustrative disclosures about supplier finance arrangements entered into by the Group.



## Financial reporting in uncertain times

Many entities are likely to be facing challenges due to uncertainties arising from, among others, geopolitical events, natural disasters, or climate-related effects. Such uncertainty brings numerous issues and risks for entities, including shifts in consumer demand, disrupted supply chains, and increased market volatility. It also creates the potential for additional accounting and disclosure implications.

This guide does not illustrate the potential impacts of external events on the financial statements of the hypothetical reporting entity.

Preparers should carefully evaluate and consider the impact of external events on their 2024 financial reporting and provide relevant, entity-specific disclosures.



## Need for judgement

This guide is part of our suite of guides to financial statements and specifically focuses on compliance with SAK Indonesia. Although it is not exhaustive, this guide illustrates the disclosures required for a hypothetical reporting entity, merely for illustrative purposes and, as such, largely without regard to materiality. The information contained herein is of a general nature and is not intended to address the circumstances of any particular entity.

The preparation and presentation of financial statements requires the preparer to exercise judgement - e.g. in terms of the choice of accounting policies, the ordering of notes to the financial statements, tailoring the disclosures to reflect the reporting entity's specific circumstances and the relevance of disclosures considering the needs of the users.



## Materiality

Materiality is relevant to the presentation and disclosure of items in the financial statements. Preparers need to consider whether the financial statements include all of the information that is relevant to understanding an entity's financial position at the reporting date and its financial performance during the reporting period.

Preparers also need to take care not to reduce the understandability of their financial statements by obscuring material information with immaterial information or by aggregating material items that are different by nature or function. Individual disclosures that are not material to the financial statements do not need to be presented, even if they are a specific requirement of an accounting standard. Preparers need to consider the appropriate level of disclosure based on materiality for the reporting period.

Specific guidance on materiality and its application to the financial statements is included in paragraphs 29-31 of PSAK 201. In addition, paragraphs 117-117E include guidance on the application of materiality to disclosure of accounting policies. Preparers may also consider Practice Statement (or *Panduan Praktik*) Making Materiality Judgements, providing guidance and examples on applying materiality in the preparation of financial statements.



## Remember the bigger picture

Financial reporting is not just about technical compliance, but also effective communication. Investors continue to ask for a step-up in the quality of business reporting, so preparers should be careful not to become buried in compliance to the exclusion of relevance. In preparing their financial statements, entities need to focus on improving their communication by reporting financial information in a meaningful way.

Entities may also consider innovating their financial statement presentation and disclosure in the broader context of corporate reporting.



## Disclaimer

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. It cannot be used as the basis for, nor documentation to support, an entity's financial reporting processes, systems and controls. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.

Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

No part of this publication may be reproduced by any method without the prior consent of Siddharta Widjaja & Rekan - Registered Public Accountants.

# Reference and abbreviations

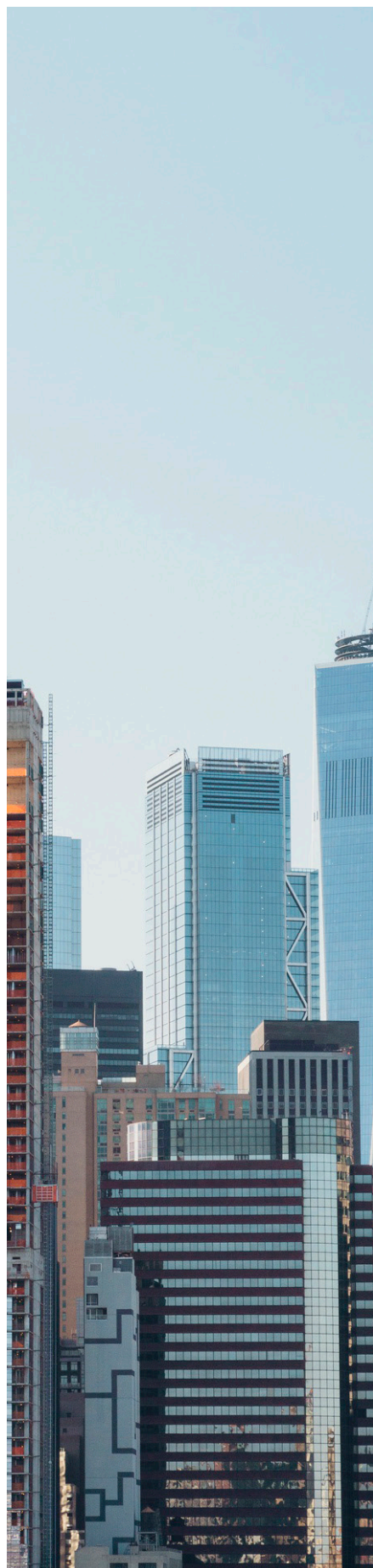
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The **PSAK references** in the left margin of the consolidated financial statements represent the paragraph of the Statement of Financial Accounting Standards (“PSAK”) in which the disclosure appears.

**201.60**                      PSAK [number], paragraph [number]

Where relevant, and in the absence of specific requirements in the Accounting Standards, relevant reference to KPMG Publication *Insights into IFRS 21<sup>st</sup> Edition 2024/25* is added.

**Insights 2.3.50**      Relevant reference in KPMG Publication *Insights into IFRS 21<sup>st</sup> Edition 2024/25*.



**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

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**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN KONSOLIDASIAN  
[TAHUN BERAKHIR 31 DESEMBER 2024]  
PT ABC DAN ENTITAS ANAK  
("GRUP")**

**THE BOARD OF DIRECTORS' STATEMENT  
OF RESPONSIBILITIES  
FOR THE CONSOLIDATED  
FINANCIAL STATEMENTS  
[REPORTING DATES e.g. YEAR ENDED 31  
DECEMBER 2024]  
PT ABC AND SUBSIDIARIES  
(THE "GROUP")**

Kami, yang bertanda tangan di bawah ini

1. Nama :  
Alamat kantor :  
Alamat domisili :  
Telepon kantor :  
Jabatan :
2. Nama :  
Alamat kantor :  
Telepon kantor :  
Jabatan :

menyatakan bahwa:

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Grup;
2. Laporan keuangan konsolidasian telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan Indonesia;
3. a. Pengungkapan yang telah kami buat di dalam laporan keuangan konsolidasian adalah lengkap dan akurat;  
  
b. Laporan keuangan konsolidasian tidak mengandung informasi yang menyesatkan dan kami tidak menghilangkan informasi atau fakta material terhadap laporan keuangan konsolidasian; dan
4. Kami bertanggung jawab atas pengendalian internal.

Demikian pernyataan ini dibuat dengan sebenarnya.

Atas nama dan mewakili Direksi/For and on behalf of the Board of Directors  
Jakarta, ...../.....

(tanda tangan)

(materai)

(name)

Presiden Direktur/President Director

We, the undersigned:

1. Name :  
Office address :  
Residential address :  
Office telephone :  
Position :
2. Name :  
Office address :  
Office telephone :  
Position :

declare that:

1. We are responsible for the preparation and presentation of the consolidated financial statements of the Group;
2. The consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standard;
3. a. The disclosures we have made in the consolidated financial statements are complete and accurate;  
  
b. The consolidated financial statements do not contain misleading information, and we have not omitted any information or facts that would be material to the consolidated financial statements; and
4. We are responsible for the internal control.

This statement has been made truthfully.

(tanda tangan)

(name)

Direktur/Director



**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN KONSOLIDASIAN/  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference        |  | Catatan/<br>Notes | 31 Desember/<br>December 2024 | 31 Desember/<br>December 2023 <sup>(a)</sup> |                                      |
|--------------------------|--|-------------------|-------------------------------|--|--------------------------------------|
| 201.60<br>201.113        | <b>ASET</b>                                  |                   |                               |  | <b>ASSETS</b>                        |
| 201.66<br>201.55         | <b>ASET LANCAR</b>                           |                   |                               |  | <b>CURRENT ASSETS</b>                |
| 201.54(i)                | Kas dan setara kas                           | 4                 | 14.540                        | 12.849                                       | Cash and cash equivalents            |
| 201.54(h)                | Piutang usaha dan lainnya                    | 6                 | 29.785                        | 19.982                                       | Trade and other receivables          |
| 201.54(j), 105.38,<br>40 | Aset dikuasai untuk dijual                   | 5                 | 14.400                        | -  | Assets held for sale                 |
| 201.55, 115.105          | Aset kontrak <sup>(b)</sup>                  | 22                | 5.945                         | 680  | <sup>(b)</sup> Contract assets       |
| 201.54(d)                | Investasi pada instrumen ekuitas             | 8                 | 12.840                        | 10.250                                       | Investment in equity securities      |
| 201.54(g)                | Persediaan                                   | 9                 | 18.148                        | 21.214                                       | Inventories                          |
|                          | Aset lancar lainnya <sup>(c)</sup>           |                   | 134                           | 614  | <sup>(c)</sup> Other current assets  |
|                          | <b>JUMLAH ASET LANCAR</b>                    |                   | <u>95.792</u>                 | <u>65.589</u>                                | <b>TOTAL CURRENT ASSETS</b>          |
| 201.67                   | <b>ASET TIDAK LANCAR</b>                     |                   |                               |  | <b>NON-CURRENT ASSETS</b>            |
| 201.54(a)                | Aset tetap <sup>(d)</sup>                    | 10                | 104.337                       | 109.696                                      | <sup>(d)</sup> Fixed assets          |
| 201.54(b)                | Properti investasi                           | 11                | 15.748                        | 13.447                                       | Investment property                  |
| 201.54(e)                | Investasi pada entitas asosiasi              | 12                | 10.450                        | 8.569  | Investment in associates             |
|                          | Klaim atas pengembalian pajak <sup>(e)</sup> | 26                | 8.760                         | 12.235                                       | <sup>(e)</sup> Claims for tax refund |
| 201.54(c)                | Aset takberwujud                             | 13                | 4.611                         | 4.541  | Intangible assets                    |
| 201.54(c)                | Goodwill                                     | 14                | 2.000                         | -  | Goodwill                             |
| 201.54(o), 56            | Aset pajak tangguhan                         | 26                | 12.251                        | 18.108                                       | Deferred tax assets                  |
|                          | Aset tidak lancar lainnya                    | 7                 | 4.355                         | 4.175  | Other non-current assets             |
|                          | <b>JUMLAH ASET TIDAK LANCAR</b>              |                   | <u>162.512</u>                | <u>170.771</u>                               | <b>TOTAL CURRENT ASSETS</b>          |
|                          | <b>JUMLAH ASET</b>                           |                   | <u><b>258.304</b></u>         | <u><b>236.360</b></u>                        | <b>TOTAL ASSETS</b>                  |

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

|                             |           |  |
|-----------------------------|-----------|--|
| 201.10(f).40A,<br>208.42(b) | Note (a): | If there has been a change in accounting policies, or a correction of an error (including a classification error), an additional statement of financial position information should be presented as at the beginning of the earliest comparative period. In addition, all restated comparative information should be labeled with an asterisk signifying the footnote: "As restated (see Note 30)". This highlights the fact that the comparative information is not the same as the information presented in the prior year's financial statements. |
| 201.54-55, 115.105,<br>109  | Note (b): | Although it is not specifically required, the Group has presented in the statement of financial position line items related to contract assets and contract liabilities. Although this illustrative example uses the term 'contract assets' and 'contract liabilities', an entity may also use other terms.  |
| 201.66                      | Note (c): | The Group has classified prepayments as current because they relate to the purchase of inventories and are expected to be realized within 12 months of the reporting date. An entity needs to apply the requirements in PSAK 201 in determining whether to classify prepayments as current or non-current.   |
| 116.47(a), 48               | Note (d): | The Group has presented right-of-use assets that do not meet the definition of investment property within 'property, plant and equipment' – i.e. the same line item in which it presents underlying assets of the same nature that it owns. Alternatively, an entity may choose to present right-of-use assets separately in the statement of financial position. Right-of-use assets that meet the definition of investment property are presented within 'investment property'.  |
|                             | Note (e): | This financial statement line item describes claims for tax refund that are contingent upon approval of objection letters by the tax authorities or awaiting a judicial decision by tax courts.  |

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN KONSOLIDASIAN (Lanjutan)/  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference     |   | Catatan/<br>Notes | 31 Desember/<br>December 2024 | 31 Desember/<br>December 2023 <sup>(a)</sup> |   |
|-----------------------|---|-------------------|-------------------------------|--|---|
| <u>201.1.13</u>       | <b>LIABILITAS DAN EKUITAS</b>                                 |                   |                               |  | <b>LIABILITIES AND EQUITY</b>                                 |
| 201.69                | <b>LIABILITAS JANGKA PENDEK</b>                               |                   |                               |  | <b>CURRENT LIABILITIES</b>                                    |
| 201.55                | Cerukan bank  | 4                 | 1.134                         | 1.223  | Bank overdraft  |
| 201.54(k)             | Utang usaha dan lainnya                                       | 16                | 15.768                        | 10.554                                       | Trade and other payables                                      |
| 201.54(p), 105.38, 40 | Liabilitas terkait aset dikuasai untuk dijual                 | 5                 | 4.410                         | -  | Liabilities directly associated with the assets held for sale |
| 201.54(n)             | Utang pajak penghasilan                                       | 26                | 4.751                         | 1.693  | Income tax payable  |
|                       | Utang pajak lainnya   | 26                | 1.058                         | 1.287  | Other taxes payable   |
| 201.55                | Liabilitas kontrak  | 22                | 2.000                         | 5.000  | Contract liabilities  |
| 201.54(m)             | Pinjaman  | 15                | 26.193                        | 36.505                                       | Loans and borrowings  |
| 201.54(m)             | Liabilitas derivatif <sup>(b)</sup>                           | 30                | 2.350                         | 3.274  | <sup>(b)</sup> Derivative liabilities                         |
| 201.54(l)             | Provisi   | 17                | 4.759                         | 7.543  | Provisions  |
| 201.60                | <b>JUMLAH LIABILITAS JANGKA PENDEK</b>                        |                   | <u>62.423</u>                 | <u>67.079</u>                                | <b>TOTAL CURRENT LIABILITIES</b>                              |
|                       | <b>LIABILITAS JANGKA PANJANG</b>                              |                   |                               |  | <b>NON-CURRENT LIABILITIES</b>                                |
| 201.54(m)             | Pinjaman  | 15                | 88.130                        | 86.907                                       | Loans and borrowings  |
| 201.78(d)             | Liabilitas imbalan kerja                                      | 18                | 12.132                        | 10.265                                       | Employee benefits liabilities                                 |
| 201.54(o), 56         | Liabilitas pajak tangguhan                                    | 26                | 11.549                        | 11.406                                       | Deferred tax liabilities                                      |
| 201.60                | <b>JUMLAH LIABILITAS JANGKA PANJANG</b>                       |                   | <u>111.811</u>                | <u>108.578</u>                               | <b>TOTAL NON-CURRENT LIABILITIES</b>                          |
|                       | <b>JUMLAH LIABILITAS</b>                                      |                   | <u>174.234</u>                | <u>175.657</u>                               | <b>TOTAL LIABILITIES</b>                                      |
|                       | <b>EKUITAS</b>  |                   |                               |  | <b>EQUITY</b>   |
| 201.54(r), 78(e)      | Modal saham   | 19                | 21.750                        | 21.750                                       | Share capital   |
| 201.54(r), 78(e)      | Tambahan modal disetor  | 20                | 2.175                         | 2.175  | Additional paid-in capital                                    |
| 201.54(r), 78(e)      | Saldo laba  |                   | 53.137                        | 34.823                                       | Retained earnings   |
| 201.54(r)             | Ekuitas yang dapat diatribusikan kepada pemilik entitas induk |                   | 77.062                        | 58.748                                       | Equity attributable to owners of the parent entity            |
| 201.54(q)             | Kepentingan nonpengendali                                     | 21                | 7.008                         | 1.955  | Non-controlling interest                                      |
|                       | <b>JUMLAH EKUITAS</b>   |                   | <u>84.070</u>                 | <u>60.703</u>                                | <b>TOTAL EQUITY</b>   |
|                       | <b>JUMLAH LIABILITAS DAN EKUITAS</b>                          |                   | <u>258.304</u>                | <u>236.360</u>                               | <b>TOTAL LIABILITIES AND EQUITY</b>                           |

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

|                                     |  |
|-------------------------------------|--|
| 201.10(f), 40A, 208.42(b) Note (a): | If there has been a change in accounting policies, or a correction of an error (including a classification error), an additional statement of financial position information should be presented as at the beginning of the earliest comparative period. In addition, all restated comparative information should be labeled with an asterisk signifying the footnote: "As restated (see Note 30)". This highlights the fact that the comparative information is not the same as the information presented in the prior year's financial statements. |
| Note (b):                           | In this illustrative statement of financial position, the derivative liabilities arising from foreign currency forward contracts is considered significant, and thus is presented as a separate line item.   |

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN/  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference   | Catatan/<br>Notes   | Tahun berakhir<br>31 Desember/<br>Year ended<br>31 December 2024 | Tahun berakhir<br>31 Desember*/<br>Year ended<br>31 December 2023* |   |
|---------------------|---|--|--|---|
| 201.81A, 82(a), 113 | Pendapatan  | 1.767.667  | 1.876.860  | Revenue   |
| 201.99, 103         | Beban pokok pendapatan  | (1.010.344)  | (1.174.712)  | Cost of revenue   |
| 201.103             | <b>LABA BRUTO</b>   | <b>757.323</b>   | <b>702.148</b>   | <b>GROSS PROFIT</b>   |
| 201.85              | Penghasilan lain-lain <sup>(a)</sup>  | 791  | 682  | <sup>(a)</sup> Other income   |
| 201.99, 103         | Beban penjualan dan distribusi  | (325.087)  | (263.120)  | Selling and distribution expenses                                       |
| 201.99, 103         | Beban administrasi  | (216.953)  | (214.870)  | Administrative expenses   |
| 201.82(ba)          | Kerugian penurunan nilai atas piutang usaha dan aset kontrak <sup>(b)</sup> | (889)  | (1.026)  | Impairment loss on trade receivables and contract assets <sup>(b)</sup> |
| 201.99, 103         | Keuntungan (kerugian) nilai tukar, neto                                     | 935  | (1.838)  | Currency exchange gain (loss), net                                      |
|                     | Beban lain-lain <sup>(c)</sup>  | (201)  | (347)  | <sup>(c)</sup> Other expenses   |
|                     |   | <b>(541.404)</b>   | <b>(480.519)</b>   |   |
| 201.85              | <b>LABA OPERASI<sup>(d)</sup></b>   | <b>215.919</b>   | <b>221.629</b>   | <b><sup>(d)</sup>OPERATING PROFIT</b>                                   |
| 201.85              | Penghasilan keuangan <sup>(e)</sup>   | 2.050  | 1.880  | <sup>(e)</sup> Finance income   |
| 201.82(b)           | Biaya keuangan  | (8.296)  | (8.100)  | Finance costs   |
| 201.85              | <b>BIAYA KEUANGAN NETO</b>  | <b>(6.246)</b>   | <b>(6.220)</b>   | <b>NET FINANCE COSTS</b>  |
| 201.82(c)           | Bagian atas laba entitas asosiasi, setelah pajak                            | 1.000  | 1.785  | Share of profit of associates, net of tax                               |
| 201.85              | <b>LABA SEBELUM PAJAK</b>   | <b>210.673</b>   | <b>217.194</b>   | <b>PROFIT BEFORE TAX</b>  |
| 201.82(d)           | Beban pajak penghasilan   | (32.200)   | (31.940)   | Income tax expense  |
| 201.81A(a)          | <b>LABA DARI OPERASI YANG DILANJUTKAN</b>                                   | <b>178.473</b>   | <b>185.254</b>   | <b>PROFIT FROM CONTINUING OPERATIONS</b>                                |

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

\* Disajikan kembali (Lihat Catatan 5 dan 30).

\* As restated and re-presented (See Notes 5 and 30).

|        |           |   |
|--------|-----------|---|
| 201.85 | Note (a): | "Other income" includes incidental income that is not culminated from revenue generating activities e.g. gain on sale of fixed assets.  |
|        | Note (b): | In this illustrative statement of profit or loss and other comprehensive income, the amount of impairment loss on trade receivables and contract assets is presumed to be material; therefore, the impairment loss has been presented as a separate line item.  |
|        | Note (c): | "Other expenses" includes incidental expenses that cannot be classified as SG&A, or expenses that arise from investing activities, e.g. loss on disposal of fixed assets or decrease in fair value of investment property (if fair value model is used).  |
|        | Note (d): | The Group has presented a subtotal of 'operating profit'. When an entity presents results from operating activities, it ensures that the amount disclosed is representative of activities that would normally be regarded as 'operating', and it would be inappropriate to exclude items clearly related to operations. |
|        | Note (e): | Finance income includes net change in fair value (including any unrealized currency exchange gains or losses) of investment in equity securities classified as FVTPL (see PSAK 107.20(a)(i)).   |

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN (Lanjutan)/  
CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference                | Catatan/<br>Notes   | Tahun berakhir<br>31 Desember/<br>Year ended<br>31 December<br>2024 | Tahun berakhir<br>31 Desember*/<br>Year ended<br>31 December<br>2023* |   |
|----------------------------------|---|---|---|---|
|                                  | <b>OPERASI YANG DIHENTIKAN</b>  |   |   | <b>DISCONTINUED OPERATION</b>   |
| 201.82 (ea),<br>105.33(a)        | Laba dari operasi yang dihentikan,<br>setelah pajak                     | 200   | 300   | Profit from discontinued<br>operation, net of tax                                     |
|                                  | <b>LABA</b>   | 178.673   | 185.554   | <b>PROFIT</b>   |
|                                  | <b>PENGHASILAN<br/>KOMPREHENSIF LAIN<sup>9</sup></b>                    |   |   | <b>OTHER<br/>COMPREHENSIVE INCOME</b>   |
| 201.81A(b),<br>82A(a)(i), (b)(i) |   |   |   | Changes resulting from actuarial<br>remeasurements of employee<br>benefits obligation |
| 201.85                           | Perubahan atas pengukuran kembali<br>liabilitas imbalan pasti           | 1.042   | 1.104   | Share of other comprehensive<br>income of associates                                  |
| 201.82A(b)(i)                    | Bagian penghasilan komprehensif<br>lain dari entitas asosiasi           | 1.129   | 1.167   | Tax on other comprehensive<br>income  |
| 201.91(b)                        | Pajak atas penghasilan komprehensif<br>lain                             | (477)   | (500)   |   |
|                                  | <b>JUMLAH PENGHASILAN<br/>KOMPREHENSIF LAIN</b>                         | 1.694   | 1.771   | <b>TOTAL OTHER<br/>COMPREHENSIVE INCOME</b>   |
|                                  | <b>JUMLAH PENGHASILAN<br/>KOMPREHENSIF</b>                              | <b>180.367</b>  | <b>187.325</b>  | <b>TOTAL COMPREHENSIVE<br/>INCOME</b>   |
|                                  | <b>LABA YANG DIATRIBUSIKAN<br/>KEPADA:</b>                              |   |   | <b>PROFIT ATTRIBUTABLE<br/>TO:</b>  |
| 201.81B(a)(ii)                   | Pemilik entitas induk   | 176.719   | 183.698   | Owners of the parent  |
| 201.81B(a)(i)                    | Kepentingan nonpengendali   | 1.954   | 1.856   | Non-controlling interest  |
|                                  |   | 178.673   | 185.554   |   |
|                                  | <b>JUMLAH LABA RUGI<br/>KOMPREHENSIF YANG<br/>DIATRIBUSIKAN KEPADA:</b> |   |   | <b>TOTAL COMPREHENSIVE<br/>INCOME ATTRIBUTABLE TO:</b>                                |
| 201.81B(b)(ii)                   | Pemilik entitas induk   | 178.314   | 185.452   | Owners of the parent  |
| 201.81B(b)(i)                    | Kepentingan nonpengendali   | 2.053   | 1.873   | Non-controlling interest  |
|                                  |   | 180.367   | 187.325   |   |

Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.

\* Disajikan kembali (Lihat Catatan 5 dan 30).

See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.

\* As restated or re-presented (See Notes 5 and 30).

201.85 Note (f): In this illustrative statement of profit or loss and other comprehensive income, the depicted OCI items happen to be of the type that will not be reclassified to profit or loss. If the OCI were comprised of a combination of items that will not be reclassified to profit or loss and items that are or may be subsequently reclassified to profit or loss, they should be clearly distinguished from each other in accordance with the requirements in PSAK 201.82A.

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN/  
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

*(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)*

| PSAK reference            |   | Saldo laba/Retained earnings |                                  |  |   |  |                 |   |           |  |
|---------------------------|---|------------------------------|----------------------------------|--|---|--|-----------------|---|-----------|--|
|                           |   | Catatan/<br>Notes            | Modal saham/<br>Share<br>capital | Tambahan<br>modal disetor/<br>Additional<br>paid-in<br>capital | Belum<br>ditentukan<br>penggunaannya/<br>Unappropriated | Ditentukan<br>penggunaannya/<br>Appropriated | Total/<br>Total | Keperluan<br>nonpengendali /<br>Non-controlling<br>interest |           | Total<br>ekuitas/<br>Total equity                            |
|                           | Saldo 31 Desember 2022                                  |                              | 21.750                           | 2.175  | 22.671  | 6.700  | 29.371          | 82  | 53.378    | Balance as of 31 December 2022                               |
| 201.106, 108,<br>109, 113 | <b>Penghasilan komprehensif –<br/>2023</b>              |                              |                                  |  |   |  |                 |   |           | <b>Comprehensive income – 2023</b>                           |
| 201.106(d)(i)             | Laba  |                              | -                                | -  | 183.698   | -  | 183.698         | 1.856   | 185.554   | Profit   |
| 201.106(d)(ii)            | Total penghasilan<br>komprehensif lain                  |                              | -                                | -  | 1.754   | -  | 1.754           | 17  | 1.771     | Total other comprehensive<br>income                          |
| 201.107                   | Distribusi kepada pemilik -<br>dividen kas              | 19                           | -                                | -  | (180.000)   | -  | (180.000)       | -   | (180.000) | Distributions to shareholders<br>cash dividends              |
|                           | Saldo 31 Desember 2023                                  |                              | 21.750                           | 2.175  | 28.123  | 6.700  | 34.823          | 1.955   | 60.703    | Balance as of 31 December 2023                               |
|                           | <b>Penghasilan komprehensif –<br/>2024</b>              |                              |                                  |  |   |  |                 |   |           | <b>Comprehensive income – 2024</b>                           |
| 201.106(d)(i)             | Laba  |                              | -                                | -  | 176.719   | -  | 176.719         | 1.954   | 178.673   | Profit   |
| 201.106(d)(ii)            | Total penghasilan<br>komprehensif lain                  |                              | -                                | -  | 1.595   | -  | 1.595           | 99  | 1.694     | Total other comprehensive<br>income                          |
| 201.107                   | Distribusi kepada pemilik -<br>dividen kas              | 19                           | -                                | -  | (160.000)   | -  | (160.000)       | -   | (160.000) | Distributions to shareholders -<br>cash dividends            |
| 201.106(d)(iii)           | Akuisisi entitas anak dengan<br>keperluan nonpengendali | 14                           | -                                | -  | -   | -  | -               | 3.000   | 3.000     | Acquisition of a subsidiary<br>with non-controlling interest |
|                           | Saldo 31 Desember 2024                                  |                              | 21.750                           | 2.175  | 46.437  | 6.700  | 53.137          | 7.008   | 84.070    | Balance as of 31 December 2024                               |

**Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan konsolidasian ini.**

**See Notes to the Consolidated Financial Statements, which form an integral part of these consolidated financial statements.**

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**LAPORAN ARUS KAS KONSOLIDASIAN/  
CONSOLIDATED STATEMENT OF CASH FLOWS**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference     | Catatan/<br>Notes  | Tahun berakhir<br>31 Desember/<br>Year ended 2024 | Tahun berakhir<br>31 Desember/<br>Year ended 2023 |   |
|-----------------------|--|---|---|---|
| 201.113,<br>207.18(b) | <b>ARUS KAS DARI AKTIVITAS<br/>OPERASI</b>                     |   |   | <b>CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b>               |
| 207.20(b)             | Laba   | 178.673   | 185.554   | Profit  |
|                       | Penyesuaian untuk:   |   |   | Adjustment for:   |
|                       | Penyusutan   | 10 7.623  | 6.930   | Depreciation  |
|                       | Kerugian penurunan nilai piutang<br>usaha dan aset kontrak     | 889   | 1.026   | Impairment losses on trade<br>receivables and contract assets |
|                       | Kerugian penurunan nilai<br>persediaan                         | 214   | 270   | Loss on inventory write-downs                                 |
|                       | Kerugian penurunan nilai aset<br>tetap                         | 10 100  | 300   | Impairment losses on fixed assets                             |
|                       | Kerugian nilai tukar   | 106   | 320   | Currency exchange loss  |
|                       | Amortisasi aset takberwujud                                    | 13 950  | 800   | Amortization of intangible assets                             |
|                       | Bagian atas laba asosiasi                                      | 12 (1.000)  | (1.785)   | Share of profit of associate                                  |
|                       | Keuntungan penjualan aset tetap                                | (566)   | (418)   | Gain on sale of fixed assets                                  |
| 207.20(c)             | Biaya keuangan neto  | 6.246   | 6.220   | Net finance costs   |
|                       | Perubahan nilai wajar dari properti<br>investasi               | 11 (2.301)  | (1.324)   | Change in fair value of<br>investment property                |
|                       | Perubahan nilai wajar investasi pada<br>instrumen ekuitas      | 8 (500)   | -   | Change in fair value of<br>investment in equity securities    |
| 207.20(b)             | Beban pajak penghasilan  | 31.880  | 31.940  | Income tax expenses   |
|                       | Perubahan pada:  |   |   | Changes in:   |
| 207.20(a)             | Piutang usaha dan lainnya                                      | (5.692)   | (683)   | Trade and other receivables                                   |
|                       | Aset kontrak   | (5.265)   | 1.020   | Contract assets   |
| 207.20(a)             | Persediaan   | 8.052   | 946   | Inventories   |
|                       | Aset lancar lainnya  | 655   | 286   | Other current assets  |
|                       | Aset tidak lancar lainnya                                      | (355)   | (2.975)   | Other non-current assets                                      |
| 207.20(a)             | Utang usaha dan lainnya  | 4.734   | 288   | Trade and other payables                                      |
|                       | Liabilitas derivatif   | (924)   | 121   | Derivative liabilities  |
|                       | Utang pajak lainnya  | (229)   | 307   | Other taxes payable   |
|                       | Liabilitas kontrak   | (3.000)   | 3.340   | Contract liabilities  |
|                       | Provisi  | (2.084)   | 1.373   | Provisions  |
|                       | Liabilitas imbalan kerja                                       | 909   | 2.712   | Employee benefits obligation                                  |
| 207.31-32             | Pembayaran bunga <sup>(a)</sup>                                | (8.796)   | (8.800)   | (a) Interest paid   |
| 207.31                | Penerimaan bunga <sup>(a)</sup>                                | 2.050   | 1.880   | (a) Interest received   |
|                       | Penerimaan pengembalian pajak<br>penghasilan badan             | 3.475   | -   | Income tax refund   |
| 207.35                | Pembayaran pajak penghasilan badan                             | (23.426)  | (26.964)  | Income tax paid   |
| 207.10                | <b>Arus kas neto diperoleh dari aktivitas<br/>operasi</b>      | <b>192.418</b>                                    | <b>202.684</b>                                    | <b>Net cash from operating activities</b>                     |
|                       | <b>ARUS KAS DARI AKTIVITAS<br/>INVESTASI</b>                   |   |   | <b>CASH FLOWS FROM<br/>INVESTING ACTIVITIES</b>               |
| 207.21                | <b>INVESTASI</b>   |   |   |   |
| 207.16(b)             | Penjualan aset tetap   | 923   | 723   | Proceeds from sale of fixed assets                            |
|                       | Penjualan investasi pada instrumen<br>ekuitas                  | 8 500   | -   | Proceeds from sale of investment in<br>equity securities      |
| 207.16(a)             | Perolehan aset tetap   | (9.129)   | (7.687)   | Acquisition of fixed assets                                   |
| 207.16(a)             | Perolehan properti investasi                                   | 11 -  | (12.123)  | Acquisition of investment properties                          |
| 207.16(a)             | Perolehan aset takberwujud                                     | 13 (920)  | -   | Acquisition of intangible assets                              |
| 207.39                | Perolehan investasi pada instrumen<br>ekuitas                  | 8 (2.590)   | (10.250)  | Purchase of investment in<br>equity securities                |
| 207.39                | Akuisisi entitas anak, setelah dikurangi<br>kas yang diperoleh | 14 (7.500)  | -   | Acquisition of subsidiary, net of<br>cash acquired            |
| 207.10                | <b>Arus kas neto digunakan untuk<br/>aktivitas investasi</b>   | <b>(18.716)</b>                                   | <b>(29.337)</b>                                   | <b>Net cash used in investing<br/>activities</b>              |

116.50, 207.31 Note (a): In this illustrative financial statement, cash flows for interest, including the interest component of lease payments, are presented as operating activities. The standard does not specify the classification of cash flows relating to interest and dividends received and paid, and an entity is required to choose its own policy for classifying interest and dividends paid, either as operating activities, or as financing activities, and interest and dividends received either as operating activities, or investing activities.

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/ (Lanjutan)  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)**

*(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)*

| PSAK<br>reference |  | Catatan/<br>Notes | Tahun berakhir<br>31 Desember/<br>Year ended 2024 | Tahun berakhir<br>31 Desember/<br>Year ended 2023 |  |
|-------------------|--|-------------------|---|---|--|
|                   | <b>ARUS KAS DARI AKTIVITAS<br/>PENDANAAN</b>                                 |                   |   |   | <b>CASH FLOWS FROM<br/>FINANCING ACTIVITIES</b>  |
| 207.17(c)         | Penerimaan dari pinjaman   | 15                | 20.430  | 7.120   | <i>Proceeds from loans and<br/>borrowings</i>  |
| 207.17(d)         | Pelunasan pinjaman   | 15                | (29.378)  | (5.893)   | <i>Repayments of loans and<br/>borrowings</i>  |
| 207.17(e)         | Pembayaran liabilitas sewa   | 15                | (2.923)   | (2.797)   | <i>Repayment of lease liabilities</i>  |
| 207.31, 34        | Pembayaran dividen <sup>(a)</sup>  | 19                | (160.000)   | (180.000)   | <sup>(a)</sup> <i>Dividends paid</i>   |
| 207.10            | <b>Arus kas neto digunakan untuk<br/>aktivitas pendanaan</b>                 |                   | (171.871)   | (181.570)   | <b>Net cash used in financing<br/>activities</b>   |
|                   | <b>KENAIKAN (PENURUNAN) NETO<br/>KAS DAN SETARA KAS DAN<br/>CERUKAN BANK</b> |                   | 1.831   | (8.223)   | <b>NET INCREASE (DECREASE) IN<br/>CASH AND CASH<br/>EQUIVALENTS<br/>AND BANK OVERDRAFT</b> |
| 207.08            | <b>KAS DAN SETARA KAS DAN<br/>CERUKAN BANK PADA AWAL<br/>TAHUN</b>           |                   | 11.626  | 19.839  | <b>CASH AND CASH<br/>EQUIVALENTS<br/>AND BANK OVERDRAFT,<br/>BEGINNING OF YEAR</b>         |
| 207.28            | Pengaruh perubahan selisih kurs dari<br>kas dan setara kas                   |                   | (51)  | 10  | <i>Effect of currency exchange rate<br/>fluctuations on cash and cash<br/>equivalents</i>  |
| 207.08            | <b>KAS DAN SETARA KAS DAN<br/>CERUKAN BANK PADA AKHIR<br/>TAHUN</b>          |                   | 13.406  | 11.626  | <b>CASH AND CASH<br/>EQUIVALENTS<br/>AND BANK OVERDRAFT,<br/>END OF YEAR</b>               |

**Lihat Catatan atas Laporan Keuangan Konsolidasian, yang merupakan bagian tidak terpisahkan dari laporan keuangan Konsolidasian.**

*See Notes to the Consolidated Financial Statements, which form an integral part of these Consolidated financial statements.*

**116.50, 207.31 Note (a):** *In this illustrative financial statement, cash flows for interest, including the interest component of lease payments, are presented as operating activities. The standard does not specify the classification of cash flows relating to interest and dividends received and paid, and an entity is required to choose its own policy for classifying interest and dividends paid, either as operating activities, or as financing activities, and interest and dividends received either as operating activities, or investing activities.*

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT**

*(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)*

PSAK  
reference

**1. UMUM**

**1. GENERAL**

**a. Pendirian dan informasi umum**

201.51(a)-  
201.138(a) PT ABC ("Perseroan") didirikan dengan akte notaris XX, SH tanggal 14 Juli 2002 No. XX.

Perseroan adalah melakukan kegiatan usaha di bidang produksi, pemasaran dan distribusi barang-barang konsumsi. Kegiatan komersial Perseroan dimulai pada tahun 2003.

201.138(a) Perseroan berdomisili di Indonesia dengan Kantor Pusat berlokasi di Gedung ABC lantai 14, Jl. Jend. Sudirman, Jakarta, serta pabrik yang berlokasi di Karawang.

201.138(c) Entitas induk terakhir Perseroan adalah ABC Corp.

**b. Struktur Grup**

Pada tanggal 31 Desember 2024 dan 2023, Perseroan mempunyai kepemilikan pada entitas anak sebagai berikut:

| Entitas anak/<br>Subsidiaries | Dimulainya<br>kegiatan komersial/<br>Commencement of<br>commercial<br>operations | Kegiatan usaha/<br>Business activities | Domisili/<br>Domicile | Persentase<br>kepemilikan/<br>Percentage of<br>ownership |               | Jumlah aset<br>sebelum eliminasi/<br>Total assets before<br>elimination |           |
|-------------------------------|--|--|-----------------------|--|---------------|---|-----------|
|                               |  |  |                       | 2024   | 2023          | 2024  | 2023      |
|                               |  |  |                       | PT XYZ   | 31 March 2015 | Manufaktur/Manufacture  | Indonesia |
| PT DHI                        | 2 November 2002  | Distribusi/Distribution                | Indonesia             | 99%  | 99%           | 87.365  | 90.865    |
| PT LNMN                       | 5 July 2000  | Manufaktur/Manufacture                 | Indonesia             | 70%  | -             | 17.030  | -         |

**a. Establishment and general information**

PT ABC (the "Company") was established by the deed of notary public XX, S.H, dated 14 July 2002 No. XX.

The Company is engaged in manufacturing, marketing and distribution of consumer goods. The Company's commercial activities commenced in 2003.

The Company is an Indonesian domiciled company with its Head Office located at ABC Building 14<sup>th</sup> Floor, Jl. Jend. Sudirman, Jakarta, and its plant located in Karawang.

The ultimate parent of the Company is ABC Corp.

**b. The Group structure**

As of 31 December 2024 and 2023, the Company has ownership in subsidiaries as follows:

**2. DASAR PENYUSUNAN**

**2. BASIS OF PREPARATION**

201.16

**a. Pernyataan kepatuhan**

Laporan keuangan konsolidasian Perseroan dan entitas anaknya ("Grup") disusun sesuai dengan Standar Akuntansi Keuangan Indonesia ("SAK Indonesia").

Laporan keuangan konsolidasian Grup disetujui untuk diterbitkan oleh Direksi pada tanggal [tanggal].

**b. Mata uang fungsional dan penyajian**

201.51(d)-  
201.221.8

Laporan keuangan konsolidasian ini disajikan dalam Rupiah, yang merupakan mata uang fungsional Perseroan. Kecuali dinyatakan lain, informasi keuangan yang disajikan telah dibulatkan ke dalam jutaan Rupiah terdekat.

**c. Dasar pengukuran**

201.27

Laporan keuangan konsolidasian disusun atas dasar akrual dengan menggunakan konsep nilai historis, kecuali ketika standar akuntansi mensyaratkan pengukuran nilai wajar.

**a. Statement of compliance**

The consolidated financial statements of the Company and its subsidiaries ("Group") have been prepared in accordance with Indonesian Financial Accounting Standards ("SAK Indonesia").

These consolidated financial statements of the Group were authorized for issuance by the Board of Directors on [date].

**b. Functional and presentation currency**

The consolidated financial statements are presented in Rupiah, which is the functional currency of the Company. Unless otherwise specified, financial information presented in Rupiah has been rounded to the nearest million.

**c. Basis of measurement**

The consolidated financial statements are prepared on the accrual basis using the historical cost concept, except where the accounting standards require fair value measurement.



**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/ (Lanjutan)  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK  
reference

**2. DASAR PENYUSUNAN (LANJUTAN)**

**2. BASIS OF PREPARATION (CONTINUED)**

| PSAK<br>reference   | <b>2. DASAR PENYUSUNAN (LANJUTAN)</b>   | <b>2. BASIS OF PREPARATION (CONTINUED)</b>  |
|---------------------|---|---|
|                     | <b>d. Laporan arus kas</b>  | <b>d. Statement of cash flows</b>   |
| 207.10.8            | Laporan arus kas konsolidasian menyajikan perubahan dalam kas dan setara kas dari aktivitas operasi, investasi dan pendanaan yang disusun dengan metode tidak langsung. Grup memperhitungkan deposito berjangka yang jatuh temponya tidak lebih dari tiga bulan dari tanggal penempatannya sebagai setara kas. Cerukan bank yang dibayar sewaktu-waktu dan merupakan bagian yang tidak terpisahkan dari pengelolaan kas Grup termasuk sebagai komponen kas untuk tujuan laporan arus kas konsolidasian.   | <i>The consolidated statement of cash flows present the changes in cash and cash equivalents from operating, investing and financing activities and are prepared using the indirect method. The Group consider short-term time deposits with maturities of not more than three months at the date of acquisition to be cash equivalents. Bank overdrafts that are repayable on demand and form an integral part of the cash management of the Group is included as a component of cash for the purpose of the consolidated statement of cash flows.</i>   |
|                     | <b>e. Penggunaan pertimbangan, estimasi dan asumsi</b>  | <b>e. Use of judgments, estimates and assumptions</b>   |
| 201.123             | Penyusunan laporan keuangan konsolidasian mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi penerapan kebijakan akuntansi serta jumlah aset, liabilitas, pendapatan dan beban yang dilaporkan. Hasil aktual dapat berbeda dari jumlah yang diestimasi tersebut.<br><br>Estimasi dan asumsi yang mendasarinya ditelaah secara berkesinambungan. Perubahan terhadap estimasi diakui secara prospektif.   | <i>The preparation of consolidated financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from the estimated amounts.<br/><br/>Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognized prospectively.</i>  |
|                     | (i) Pertimbangan  | (i) Judgments   |
| 201.122             | Informasi mengenai pertimbangan yang di buat dalam menerapkan kebijakan akuntansi yang memiliki dampak paling signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian tercantum dalam catatan berikut:<br><br>• Catatan 15 – Masa sewa: Pertimbangan manajemen mengenai apakah pelaksanaan opsi untuk memperpanjang masa sewa adalah cukup pasti akan terjadi;<br><br>• Catatan 3f dan 22 – Pengakuan pendapatan: Pertimbangan manajemen terkait keberadaan kewajiban pelaksanaan kontraktual, waktu pengakuan pendapatan, klasifikasi pendapatan, dan penentuan apakah Grup bertindak sebagai agen atau prinsipal.   | <i>Information about judgments made in applying accounting policies that have the most significant effect on the amounts recognized in the consolidated financial statements are included in the following notes:</i><br><br>• <i>Note 15 – Lease term: Management’s judgment as to whether the exercise of the option to extend the lease term is reasonably certain to occur;</i><br><br>• <i>Notes 3f and 22 – Revenue recognition: Management’s judgment with respect to existence of contractual performance obligations, timing of revenue recognition, revenue classification, and determining whether the Group acts as an agent or as a principal.</i>   |
|                     | (ii) Ketidakpastian asumsi dan estimasi   | (ii) Assumptions and estimation uncertainties   |
| 201.125,<br>129-130 | Informasi tentang asumsi dan ketidakpastian estimasi pada tanggal pelaporan yang memiliki risiko signifikan mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas pada tahun berikutnya tercantum dalam catatan berikut:<br><br>• Catatan 10 – Estimasi umur aset tetap dan pengujian penurunan nilai: asumsi kunci yang mendasari jumlah terpulihkan;<br><br>• Catatan 14 – Akuisisi entitas anak: nilai wajar dari imbalan yang dialihkan (termasuk imbalan kontinjen) dan nilai wajar dari aset yang diperoleh serta liabilitas yang diambil alih yang diukur dengan dasar sementara;<br><br>• Catatan 14 – Pengujian penurunan nilai goodwill: asumsi kunci yang mendasari nilai terpulihkan; | <i>Information about the assumptions and estimation uncertainties at the reporting date that have a significant risk of resulting in material adjustments to the carrying amounts of assets and liabilities in the following year is included in the following notes:</i><br><br>• <i>Note 10 – Fixed assets useful lives estimation and impairment test: key assumptions underlying recoverable amounts;</i><br><br>• <i>Note 14 – Acquisition of subsidiary: fair value of the consideration transferred (including contingent consideration) and fair value of the assets acquired and liabilities measured on a provisional basis;</i><br><br>• <i>Note 14 - Impairment test of goodwill: key assumptions underlying recoverable amounts;</i> |

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(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

PSAK  
reference

**2. DASAR PENYUSUNAN (LANJUTAN)**

**2. BASIS OF PREPARATION (CONTINUED)**

**e. Penggunaan pertimbangan, estimasi dan asumsi (lanjutan)**

**e. Use of judgments, estimates and assumptions (continued)**

- Catatan 17 – Pengakuan dan pengukuran provisi untuk garansi produk: asumsi kunci mengenai kemungkinan dan besarnya arus keluar dari sumber daya;
- Catatan 18 – Pengukuran kewajiban imbalan kerja: asumsi utama aktuarial; dan
- Catatan 26 - Pengakuan aset pajak tangguhan: ketersediaan laba fiskal di masa depan untuk dikompensasikan dengan perbedaan temporer yang dapat dikurangkan.

Pengukuran nilai wajar: sejumlah kebijakan akuntansi dan pengungkapan mensyaratkan pengukuran nilai wajar, untuk aset dan liabilitas keuangan dan non keuangan.

Ketika mengukur nilai wajar aset atau liabilitas, Grup sedapat mungkin menggunakan data pasar yang dapat diobservasi. Nilai wajar dikategorikan ke dalam berbagai level dalam hirarki nilai wajar berdasarkan input yang digunakan dalam teknik penilaian sebagai berikut:

- Level 1: harga kuotasian (tanpa penyesuaian) di pasar aktif untuk aset atau liabilitas yang identik.
- Level 2: input, selain harga kuotasian yang termasuk dalam Level 1 yang dapat diobservasi, baik secara langsung (yaitu harga) atau secara tidak langsung (yaitu berasal dari harga lain yang dapat diobservasi).
- Level 3: input yang tidak berdasarkan data pasar yang dapat diobservasi (input yang tidak dapat diobservasi).

Jika input yang digunakan untuk mengukur nilai wajar aset atau liabilitas diperoleh dari gabungan beberapa level yang berbeda dalam hirarki nilai wajar, maka pengukuran nilai wajar untuk keseluruhan kelas aset atau liabilitas dianggap telah dilakukan menggunakan level input terendah yang signifikan terhadap keseluruhan pengukuran (level 3 sebagai level terendah).

Informasi lebih lanjut mengenai asumsi yang dibuat dalam mengukur nilai wajar tercantum dalam catatan berikut:

- Catatan 8 – Investasi pada instrumen ekuitas;
- Catatan 11 – Properti investasi; dan
- Catatan 27 – Instrumen keuangan.

- Note 17 – Recognition and measurement of provision for product warranty: key assumptions about the likelihood and magnitude of an outflow of resources;

- Note 18 – Measurement of employee benefits obligation: key actuarial assumptions; and

- Note 26 – Recognition of deferred tax assets: availability of future taxable profit against which deductible temporary differences can be utilized.

Measurement of fair value: A number of accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities.

When measuring the fair value of an asset or a liability, the Group uses observable market data as far as possible. Fair values are categorized into different levels in fair value hierarchy based on the inputs used in the valuation techniques as follows:

- Level 1: quoted prices (unadjusted) in active markets for identical assets or liabilities.
- Level 2: inputs, other than quoted prices included in Level 1, that are observable, either directly (i.e. price) or indirectly (i.e. derived from other observable price).
- Level 3: inputs that are not based on observable market data (unobservable inputs).

If the inputs used to measure the fair value of an asset or a liability are drawn from a mixture of different level of the fair value hierarchy, then the fair value measurement for the entire class of the asset or liability is considered to have been done using the lowest level input that is significant to the entire measurement (Level 3 being the lowest).

Further information about the assumptions made in measuring fair values is included in the following notes:

- Note 8 - Investment in equity securities;
- Note 11 – Investment property; and
- Note 27 – Financial instruments.

113.76, 81,  
86

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**2. DASAR PENYUSUNAN (LANJUTAN)**

**2. BASIS OF PREPARATION (CONTINUED)**

**f. Perubahan kebijakan akuntansi material<sup>(a)</sup>**

**f. Changes in material accounting policies<sup>(a)</sup>**

- (i) Pernyataan Standar Akuntansi Keuangan ("PSAK") dan dan Interpretasi Standar Akuntansi Keuangan ("ISAK") yang berlaku di 2024

- (i) *Statements of Financial Accounting Standards ("PSAK") and Interpretations of Financial Accounting Standards ("ISAK") which became applicable in 2024*

Amendemen standar akuntansi berikut ini berlaku efektif pada tanggal 1 Januari 2024 dan telah diterapkan dalam penyusunan laporan keuangan konsolidasian untuk tahun yang berakhir pada tanggal 31 Desember 2024:

*The following amendments to accounting standards became effective on 1 January 2024 and have been applied in preparing these consolidated financial statements for the year ended 31 December 2024:*

201.69-76B

- Amendemen PSAK 201 - Liabilitas Jangka Panjang dengan Kovenan (sebelumnya Klasifikasi Liabilitas sebagai Jangka Pendek atau Jangka Panjang)

- *Amendments to PSAK 201 - Non-Current Liabilities with Covenants (previously Classification of Liabilities as Current or Non-current)*

Amendemen ini mengklarifikasi persyaratan dalam menentukan klasifikasi suatu liabilitas sebagai jangka pendek atau jangka panjang, khususnya bahwa hanya kovenan yang harus dipatuhi entitas pada atau sebelum tanggal pelaporan yang akan memengaruhi klasifikasi. Amendemen ini juga mensyaratkan pengungkapan atas utang pinjaman jangka panjang yang tunduk pada kovenan selama 12 bulan setelah akhir periode pelaporan.

*These amendments clarify the requirements in determining the classification of a liability as current and non-current, particularly that only covenants that an entity must comply with on or before the reporting date will affect the classification. These amendments also require disclosures for non-current loan liabilities that are subject to covenants within 12 months after the reporting period.*

207.44F,  
107.P118A

- Amendemen PSAK 207 dan PSAK 107 - Pengaturan Pembiayaan Pemasok

- *Amendments to PSAK 207 and PSAK 107 - Supplier Finance Arrangements*

Amendemen ini mensyaratkan entitas untuk mengungkapkan informasi tentang pengaturan pembiayaan pemasoknya yang memungkinkan pengguna menilai dampaknya terhadap liabilitas, arus kas, dan eksposur entitas terhadap risiko likuiditas. Amendemen ini juga mensyaratkan pengungkapan atas konsentrasi risiko likuiditas yang dapat timbul dari pengaturan tersebut.

*These amendments require an entity to disclose information about its supplier finance arrangements that enables users to assess its effects on entity's liabilities, cash flows, and its exposure to liquidity risk. These amendments also require disclosures for concentration of liquidity risk that may arise from such arrangements.*

Grup telah menilai bahwa penerapan amendemen standar yang dijelaskan di atas tidak mengakibatkan perubahan substansial terhadap kebijakan akuntansi Grup dan tidak memiliki dampak signifikan terhadap jumlah yang di laporkan dan informasi yang diungkapkan pada tahun berjalan atau tahun sebelumnya.

*The Group has assessed that the application of the aforementioned amendments to standards did not result in substantial changes to the Group's accounting policies and did not have significant impact to the amount reported and information disclosed for the current or prior financial periods.*

**Note (a):** *The description of the nature and effects of the changes in accounting policies presented is only an example that reflects the circumstances of the Group, and may not be representative of its applicability, and the nature and effects of the changes for other entities. It is given for illustrative purposes largely without regard to materiality. When such changes are not applicable to the entity, they should not be listed in Note 2f(i).*

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**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN/ (Lanjutan)  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference | 2. DASAR PENYUSUNAN (LANJUTAN) | 2. BASIS OF PREPARATION (CONTINUED) |
|-------------------|--------------------------------|-------------------------------------|
|-------------------|--------------------------------|-------------------------------------|

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| 208.30-31 | <p><b>f. Perubahan kebijakan akuntansi material (lanjutan)</b></p> <p>(ii) PSAK dan ISAK yang terbit tapi belum efektif [masukkan paragraf ini hanya jika berlaku]<sup>(a)</sup></p> <p>Beberapa amendemen standar akuntansi telah diterbitkan namun belum efektif untuk periode yang berakhir pada tanggal 31 Desember 2024, dan belum diterapkan dalam menyusun laporan keuangan konsolidasian ini. Diantaranya, amendemen atas PSAK berikut ini akan efektif untuk periode pelaporan pada atau setelah tanggal 1 Januari 2025, yang mungkin relevan terhadap laporan keuangan konsolidasian Grup di masa mendatang, dan mungkin mensyaratkan penerapan retrospektif sesuai PSAK 208, "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan":<sup>(a)</sup></p> <ul style="list-style-type: none"> <li>• Kekurangan Ketertukaran (Amendemen PSAK 221)</li> <li>• Klasifikasi dan Pengukuran Instrumen Keuangan (Amendemen PSAK 109 dan 107)<sup>(b)</sup></li> </ul> <p>Pada tanggal penerbitan laporan keuangan konsolidasian ini, manajemen belum menentukan besarnya dampak retrospektif, jika ada, dari penerapan amendemen atas standar tersebut di masa depan terhadap laporan posisi keuangan konsolidasian dan hasil operasi konsolidasian Grup.</p> | <p><b>f. Changes in material accounting policies (continued)</b></p> <p>(ii) PSAKs and ISAKs issued but not yet effective [Insert this paragraph only if applicable]<sup>(a)</sup></p> <p>Certain amendments to accounting standards and have been issued that are not yet effective for the year ended 31 December 2024, and have not been applied in preparing these consolidated financial statements. Among them, the following PSAKs and ISAKs, which will become effective for reporting periods beginning on or after 1 January 2025, may be relevant to the Group's future consolidated financial statements, and may require retrospective application under PSAK 208, "Accounting Policies, Changes in Accounting Estimates, and Errors".<sup>(a)</sup></p> <ul style="list-style-type: none"> <li>• Lack of Exchangeability (Amendments to PSAK 221)</li> <li>• Classification and Measurement of Financial Instruments (Amendments to PSAK 109 and 107)<sup>(b)</sup></li> </ul> <p>As of the issuance date of these consolidated financial statements, management has not determined the extent of the retrospective impact, if any, that the future adoption of these amendments to standards will have on the Group's consolidated financial position and operating results.</p> |
|-----------|--|---|

| 3. KEBIJAKAN AKUNTANSI MATERIAL | 3. MATERIAL ACCOUNTING POLICIES |
|---------------------------------|---------------------------------|
|---------------------------------|---------------------------------|

|                    |   |  |
|--------------------|---|--|
| 201.112(a),<br>117 | <p>Kebijakan akuntansi material yang diterapkan secara konsisten dalam penyusunan laporan keuangan konsolidasian adalah sebagai berikut:</p> <p><b>a. Prinsip konsolidasi</b></p> <p><b>Entitas anak</b></p> <p>Laporan keuangan konsolidasian meliputi laporan keuangan Perseroan dan entitas anak. Entitas anak adalah entitas yang dikendalikan oleh Grup. Grup mengendalikan suatu entitas ketika Grup terekspos dengan, atau memiliki hak atas, imbal hasil variabel dari keterlibatan Grup dengan entitas anak dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas entitas anak.</p> | <p>The material accounting policies consistently applied in the preparation of the consolidated financial statements were as follows:</p> <p><b>a. Basis for consolidation</b></p> <p><b>Subsidiaries</b></p> <p>The consolidated financial statements include the financial statements of the Company and its subsidiaries. Subsidiaries are entities controlled by the Group. The Group controls an entity when it is exposed to, or has rights to, variable returns from its involvement with the subsidiary and has the ability to affect those returns through its power over the subsidiary.</p> |
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| 201.117-<br>117E | <p><b>Note (a):</b> The Company should apply its judgement in determining material accounting policy information to disclose. Although new or amended accounting standards that will have no or no material effect on the financial statements need not to be provided, the Group has included all new or amended accounting standards and their possible impact on the consolidated financial statements for illustrative purposes only.</p> <p><b>Note (b):</b> For some entities, these amendments may be expected to have a material effect on their financial statements. The potential impact may include, but are not limited to, a change in timing of recognition and derecognition of financial instruments in certain situations in which settlement of a financial instrument with another takes more than a day. For example, entities that derecognize trade receivables and recognize cash on the debtor's payment initiation date may need to change the timing of recognition and derecognition to the date the entity receives that cash. Similarly, a change may be required for entities that derecognize both trade payables and cash on the payment initiation date even if the creditor has not yet received that cash. However, an accounting policy choice is available for derecognising certain financial liabilities that are settled using an electronic payment system subject to certain criteria being met.</p> |
|------------------|---|

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| PSAK<br>reference      | 3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)   | 3. MATERIAL ACCOUNTING POLICIES (CONTINUED)  |
|------------------------|--|--|
|                        | <b>a. Prinsip konsolidasi (lanjutan)</b>   | <b>a. Basis for consolidation (continued)</b>  |
| 110.20                 | Entitas anak dikonsolidasikan sejak tanggal Grup memperoleh pengendalian efektif dan tidak lagi dikonsolidasikan sejak pengendalian tersebut tidak lagi dimiliki.<br><br>Kebijakan akuntansi yang digunakan dalam laporan keuangan konsolidasian diterapkan secara konsisten oleh Grup.  | <i>Subsidiaries are consolidated from the date on which effective control is obtained by the Group and is no longer consolidated from the date that control ceased.</i><br><br><i>The accounting policies adopted in the consolidated financial statements are consistently applied by the Group.</i>  |
| 110.23                 | Perubahan dalam bagian kepemilikan Grup pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas. Perbedaan antara jumlah tercatat kepentingan nonpengendali yang disesuaikan dan nilai wajar imbalan yang dibayarkan atau diterima langsung diakui dalam ekuitas yang dapat diatribusikan pada pemilik entitas induk.  | <i>Changes in Group's ownership interest in subsidiaries that do not result in the loss of control are accounted for as equity transactions. Any difference between the adjusted carrying amount of non-controlling interest and the fair value of the consideration paid or received is recognized directly in equity attributable to the owners of the Company.</i>  |
| 110.25                 | Ketika Grup kehilangan kendali atas entitas anak, Grup menghentikan pengakuan aset dan liabilitas entitas anak, dan kepentingan nonpengendali terkait dan komponen ekuitas lainnya. Laba atau rugi yang timbul diakui dalam laba rugi. Kepentingan yang dipertahankan di entitas anak terdahulu diukur sebesar nilai wajar ketika pengendalian hilang dan selanjutnya mencatat sisa investasi tersebut sebagai entitas asosiasi, ventura bersama atau aset keuangan.<br><br><b><u>Kepentingan pada investee dicatat dengan metode ekuitas</u></b><br><br>Kepentingan Grup pada <i>investee</i> yang dicatat dengan metode ekuitas merupakan kepentingan pada entitas asosiasi. | <i>When the Group loses control over a subsidiary, it derecognises the assets and liabilities of the subsidiary, and any related non-controlling interests and other components of equity. Any resulting gain or loss is recognized in profit or loss. Any interest retained in the former subsidiary is measured at fair value when the control is lost and subsequently accounts for it as an associate, joint venture or financial asset.</i><br><br><b><u>Interest in equity-accounted investees</u></b><br><br><i>The Group's interests in equity-accounted investees represent interest in associates.</i> |
| 228.3                  | Entitas asosiasi adalah entitas di mana Grup mempunyai pengaruh signifikan, namun bukan pengendalian atau pengendalian bersama, atas kebijakan keuangan dan operasional.   | <i>Associates are those entities in which the Group has significant influence, but not control or joint control, over the financial and operating policies.</i>  |
| 228.38-39              | Kepentingan pada entitas asosiasi dicatat berdasarkan metode ekuitas. Kepentingan tersebut pada awalnya diakui sebesar biaya perolehan, termasuk biaya transaksi. Setelah pengakuan awal, laporan keuangan konsolidasian mencakup bagian Grup atas laba rugi dan penghasilan komprehensif lain dari <i>investee</i> yang dicatat di ekuitas, sampai tanggal di mana tidak lagi terdapat pengaruh signifikan.<br><br><b><u>Transaksi yang dieliminasi pada saat konsolidasi</u></b><br><br>Seluruh transaksi intragrup, serta saldo dan keuntungan yang belum direalisasi dari transaksi tersebut dieliminasi.  | <i>Interest in associates are accounted for under the equity method. They are initially recognized at cost, which includes transaction cost. Subsequent to initial recognition, the consolidated financial statements include the Group's share of the profit or loss and other comprehensive income of equity accounted investees, until the date on which significant influence ceases.</i><br><br><b><u>Transactions eliminated on consolidation</u></b><br><br><i>All intra-group transactions, balances and unrealized gains on the transactions are eliminated.</i>  |
| 228.28                 | Keuntungan yang belum direalisasi dari transaksi dengan <i>investee</i> yang dicatat dengan metode ekuitas dieliminasi terhadap investasi sebesar kepemilikan Grup pada <i>investee</i> . Kerugian yang belum direalisasi dieliminasi dengan cara yang sama seperti keuntungan yang belum direalisasi, namun hanya sepanjang tidak terdapat bukti penurunan nilai. <sup>(a)</sup><br><br><b><u>Kepentingan nonpengendali</u></b>   | <i>Unrealised gains arising from transactions with equity-accounted investees are eliminated against the investment to the extent of the Group's interest in the investee. Unrealised losses are eliminated in the same way as unrealized gains, but only to the extent that there is no evidence of impairment.<sup>(a)</sup></i>   |
| 103.19 (b)             | Kepentingan nonpengendali diukur pada awalnya sebesar bagian proporsionalnya atas aset neto teridentifikasi dari pihak yang diakuisisi pada tanggal akuisisi dan selanjutnya disesuaikan dengan proporsi atas perubahan ekuitas pada entitas anak. <sup>(b)</sup>  | <b><u>Non-controlling interests</u></b><br><br><i>Non-controlling interest are measured initially at their proportionate share of the acquiree's identifiable net assets at the date of acquisition and adjusted by proportion of changes in equity of subsidiaries.<sup>(b)</sup></i>   |
| Insights<br>3.5.430.30 | Note (a):<br><i>In the absence of specific guidance in the accounting standards, the Group has elected to eliminate unrealized gains and losses resulting from transactions with equity-accounted investees against the investment in the investees. Alternatively, the elimination may be presented as a reduction in the underlying asset e.g., inventory.</i>   |  |
| PSAK<br>103.19         | Note (b):<br><i>An entity has a choice on a combination-by-combination basis to measure any non-controlling interest in the acquiree at either the proportionate share of the acquiree's identifiable net assets or fair value. The Group has elected the former approach.</i>   |  |

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| PSAK<br>reference     | 3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)   | 3. MATERIAL ACCOUNTING POLICIES (CONTINUED)  |
|-----------------------|--|--|
|                       | <b>a. Prinsip konsolidasi (lanjutan)</b>   | <b>a. Basis for consolidation (continued)</b>  |
| 110.22                | Kepentingan nonpengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas yang dapat diatribusikan kepada pemilik entitas induk. Laba atau rugi dan setiap komponen penghasilan komprehensif lain diatribusikan pada pemilik entitas induk dan kepada kepentingan nonpengendali berdasarkan proporsi kepemilikan.  | <i>Non-controlling interest is presented in the consolidated statement of financial position within equity, separately from the equity attributable to the owners of the Company. Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interest based on the ownership interest proportionally.</i>  |
| 110.23,<br>PP96       | Perubahan kepemilikan Grup pada entitas anak yang tidak mengakibatkan hilangnya pengendalian dicatat sebagai transaksi ekuitas.  | <i>Changes in the Group's interest in a subsidiary that do not result in a loss of control are accounted for as equity transactions.</i>   |
|                       | <b>b. Kombinasi bisnis</b>   | <b>b. Business combinations</b>  |
| 103.3                 | Grup mencatat kombinasi bisnis menggunakan metode akuisisi jika serangkaian aktivitas dan aset memenuhi definisi bisnis dan pengendalian dialihkan ke Grup (lihat Catatan 3a). Dalam menentukan apakah serangkaian aktivitas dan aset merupakan suatu bisnis, Grup menilai apakah serangkaian aktivitas dan aset yang diperoleh mencakup, minimum, input dan proses substantif dan apakah serangkaian aktivitas dan aset yang diperoleh memiliki kemampuan menghasilkan output.  | <i>The Group accounts for business combinations under the acquisition method when the acquired set of activities and assets meets the definition of a business and control is transferred to the Group (see Note 3a). In determining whether a particular set of activities and assets is a business, the Group assesses whether the set of assets and activities acquired includes, at a minimum, an input and substantive process and whether the acquired set has the ability to produce outputs.</i>   |
| 103.37, 90,<br>34, 53 | Imbalan yang dialihkan dalam akuisisi umumnya diukur pada nilai wajar, begitu juga dengan aset neto teridentifikasi yang diperoleh. Setiap <i>goodwill</i> yang timbul diuji penurunan nilainya setiap tahun. Keuntungan dari pembelian dengan diskon diakui langsung dalam laba rugi. Biaya transaksi dibebankan saat terjadi, kecuali jika terkait dengan penerbitan efek utang atau ekuitas.  | <i>The consideration transferred in the acquisition is generally measured at fair value, as are the identifiable net assets acquired. Any goodwill that arises is tested annually for impairment. Any gain on a bargain purchase is recognized in profit or loss immediately. Transaction costs are expensed as incurred, except if related to the issue of debt or equity securities.</i>   |
| 103.PP52              | Imbalan yang dialihkan tidak termasuk jumlah yang terkait dengan penyelesaian hubungan yang telah ada sebelumnya. Jumlah tersebut umumnya diakui dalam laba rugi.  | <i>The consideration transferred does not include amounts related to the settlement of pre-existing relationships. Such amounts are generally recognized in profit or loss.</i>  |
| 103.32                | Grup mengukur <i>goodwill</i> pada tanggal akuisisi sebesar: <ul style="list-style-type: none"> <li>- Nilai wajar dari imbalan yang dialihkan, ditambah;</li> <li>- Jumlah setiap kepentingan nonpengendali pada pihak yang diakuisisi, ditambah;</li> <li>- Untuk kombinasi bisnis yang dilakukan secara bertahap, nilai wajar pada tanggal akuisisi dari kepentingan ekuitas yang sebelumnya dimiliki oleh pihak pengakuisisi pada pihak yang diakuisisi, dikurangi;</li> <li>- Jumlah neto yang diakui (umumnya pada nilai wajar) dari aset teridentifikasi yang diperoleh dan liabilitas yang diambil alih.</li> </ul> | <i>The Group measures goodwill at the acquisition date as:</i> <ul style="list-style-type: none"> <li>- <i>The fair value of the consideration transferred, plus;</i></li> <li>- <i>The recognized amount of any non-controlling interest in the acquiree, plus;</i></li> <li>- <i>If the business combination is achieved in stages, the fair value of the pre-existing equity interest in the acquiree, less;</i></li> <li>- <i>The net recognized amount (generally fair value) of the identifiable assets acquired and liability assumed.</i></li> </ul> |
| 103.40, 58            | Setiap imbalan kontinjensi diukur pada nilai wajar pada tanggal akuisisi. Kewajiban untuk membayar imbalan kontinjensi yang memenuhi definisi instrumen keuangan yang diklasifikasikan sebagai ekuitas tidak dilakukan pengukuran kembali dan penyelesaiannya dicatat dalam ekuitas. Selain itu, imbalan kontinjensi lainnya diukur kembali pada nilai wajar pada setiap tanggal pelaporan dan perubahan selanjutnya dalam nilai wajar imbalan kontinjensi diakui dalam laba rugi.   | <i>Contingent consideration is measured at fair value at the date of acquisition. An obligation to pay contingent consideration that meets the definition of a financial instrument that is classified as equity is not remeasured and settlement is accounted for within equity. Otherwise, other contingent consideration is remeasured at fair value at each reporting date and subsequent changes in the fair value of the contingent consideration are recognized in profit or loss.</i>  |

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**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN) 3. MATERIAL ACCOUNTING POLICIES (CONTINUED)**

**c. Operasi yang dihentikan dan aset dikuasai untuk dijual**

**Operasi yang dihentikan**

105.32

Operasi yang dihentikan adalah komponen dari usaha Grup, di mana operasi dan arus kasnya dapat dibedakan secara jelas dari komponen lain dalam Grup dan yang:

- Mewakili lini usaha atau area geografis operasi utama yang terpisah;
- Merupakan bagian dari rencana terkoordinasi untuk melepaskan lini usaha atau area geografis operasi utama yang terpisah; atau
- Merupakan entitas anak yang diakuisisi secara khusus dengan tujuan untuk dijual kembali.

Klasifikasi sebagai operasi yang dihentikan terjadi pada saat pelepasan operasi atau ketika operasi memenuhi kriteria untuk diklasifikasikan sebagai dikuasai untuk dijual.

105.34

Ketika suatu operasi diklasifikasikan sebagai operasi yang dihentikan, laporan laba rugi dan pendapatan komprehensif lain komparatif disajikan ulang seolah-olah operasi tersebut telah dihentikan sejak awal tahun komparatif.

**Aset dikuasai untuk dijual**

Aset tidak lancar, atau kelompok lepasan yang terdiri dari aset dan liabilitas, diklasifikasikan sebagai aset dikuasai untuk dijual jika kemungkinan besar akan dipulihkan melalui penjualan dibandingkan dengan penggunaan berkelanjutan.

Aset, atau kelompok lepasan, tersebut secara umum akan diukur pada yang lebih rendah antara jumlah tercatat dan nilai wajar dikurangi biaya untuk menjual. Kerugian penurunan nilai dari kelompok lepasan dialokasikan pertama ke *goodwill*, dan kemudian ke sisa aset dan liabilitas dengan dasar pro rata, kecuali bahwa kerugian tidak dialokasikan ke persediaan, aset keuangan, aset pajak tangguhan, atau properti investasi, yang tetap diukur sesuai dengan kebijakan akuntansi lain dari Grup. Kerugian penurunan nilai pada klasifikasi awal sebagai aset dikuasai untuk dijual dan keuntungan dan kerugian dari pengukuran kembali diakui dalam laba rugi.

Sekali diklasifikasikan sebagai aset dikuasai untuk dijual, aset takberwujud dan aset tetap tidak lagi diamortisasi atau disusutkan, dan setiap *investee* yang sebelumnya dicatat dengan metode ekuitas tidak lagi dicatat dengan metode ekuitas.

**d. Kas dan setara kas**

207.6

Kas dan setara kas Grup anak meliputi kas, kas di bank dan deposito berjangka yang jatuh temponya tidak lebih dari tiga bulan dari tanggal perolehannya.

Di laporan arus kas konsolidasian, kas dan setara kas disajikan setelah dikurangi cerukan bank.

**c. Discontinued operation and assets held for sale**

**Discontinued operation**

A discontinued operation is a component of the Group's business, the operations and cash flows of which can be clearly distinguished from the rest of the Group and which:

- Represents a separate major line of business or geographic area of operations;
- Is part of a single co-ordinated plan to dispose of a separate major line of business or geographic area of operations; or
- Is a subsidiary acquired exclusively with a view to resale.

Classification as a discontinued operation occurs at the earlier of disposal or when the operation meets the criteria to be classified as held-for-sale.

When an operation is classified as a discontinued operation, the comparative statement of profit or loss and OCI is re-presented as if the operation had been discontinued from the start of the comparative year.

**Assets held for sale**

Non-current assets, or disposal groups comprising assets and liabilities, are classified as held-for-sale if it is highly probable that they will be recovered primarily through sale rather than through continuing use.

Such assets, or disposal groups, are generally measured at the lower of their carrying amount and fair value less costs to sell. Any impairment loss on a disposal group is allocated first to goodwill, and then to the remaining assets and liabilities on a pro rata basis, except that no loss is allocated to inventories, financial assets, deferred tax assets, or investment property, which continue to be measured in accordance with the Group's other accounting policies. Impairment losses on initial classification as held-for-sale and subsequent gains and losses on remeasurement are recognized in profit or loss.

Once classified as held-for-sale, intangible assets and property, plant and equipment are no longer amortized or depreciated, and any previously equity-accounted investee is no longer equity accounted.

**d. Cash and cash equivalents**

Cash and cash equivalents of the Group include cash on hand, cash in banks and short-term time deposits with maturities of not more than three months from the date of acquisition.

In the consolidated statement of cash flows, cash and cash equivalents are presented net of bank overdrafts.

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|----------------------------|---|---|
|                            | <b>e. Persediaan</b>  | <b>e. Inventory</b>   |
| 202.9, 10, 13<br>25, 36(a) | Persediaan diukur pada nilai yang lebih rendah antara biaya perolehan dan nilai realisasi neto; biaya perolehan ditentukan dengan menggunakan metode biaya masuk pertama keluar pertama ( <i>first-in first-out</i> ), dan mencakup pengeluaran yang terjadi untuk memperoleh persediaan, biaya produksi atau biaya konversi serta biaya lain yang timbul sampai persediaan berada di lokasi dan kondisi saat ini. Dalam hal persediaan yang diproduksi dan persediaan dalam pengolahan, biaya persediaan termasuk <i>overhead</i> produksi yang dialokasikan berdasarkan kapasitas produksi normal.  | <i>Inventories are measured at the lower of cost and net realizable value; cost is determined using the first-in first-out method, and includes expenditures incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the case of manufactured inventories and work in process, cost includes an appropriate share of production overheads based on normal operating capacity.</i>  |
| 202.6                      | Nilai realisasi neto adalah estimasi harga jual dalam kegiatan usaha normal dikurangi dengan estimasi biaya penyelesaian dan estimasi biaya yang diperlukan untuk membuat penjualan.  | <i>Net realizable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.</i>  |
|                            | <b>f. Pendapatan<sup>(a)</sup></b>  | <b>f. Revenue<sup>(a)</sup></b>   |
| 115.119,<br>123-126        | Pendapatan diukur berdasarkan imbalan yang ditetapkan dalam kontrak dengan pelanggan. Grup mengakui pendapatan ketika Grup mengalihkan pengendalian atas suatu produk kepada pelanggan.   | <i>Revenue is measured based on the consideration specified in a contract with a customer. The Group recognizes revenue when it transfers control over a product to a customer.</i>   |
| 201.122                    | Tabel berikut memberikan informasi tentang sifat dan waktu pemenuhan kewajiban pelaksanaan dalam kontrak dengan pelanggan, termasuk syarat pembayaran yang signifikan, dan kebijakan pengakuan pendapatan terkait <sup>(a)</sup> .  | <i>The following table provides information about the nature and timing of the satisfaction of performance obligations in contracts with customers, including significant payment terms, and the related revenue recognition policies.</i>  |
|                            | <b>Sifat dan waktu pemenuhan kewajiban pelaksanaan, termasuk syarat pembayaran yang signifikan/Nature and timing of satisfaction of performance obligations, including significant payment terms</b>  | <b>Kebijakan pengakuan pendapatan/<br/>Revenue recognition policies</b>   |
| 115.119,123-<br>126        | Penjualan diakui pada saat pelanggan memperoleh pengendalian atas barang. Faktur pada umumnya terutang dalam waktu 30 hari. Tidak terdapat diskon di luar faktur ( <i>off-invoice</i> ). Tidak ada pengaturan <i>bill-and-hold</i> .<br><i>Revenue is recognized when customers obtain control of the products. Invoices are usually payable within 30 days. There are no off-invoice discounts. There are no bill-and-holds arrangements.</i>  | Pendapatan diakui ketika pelanggan memperoleh pengendalian atas barang, pada umumnya ketika barang dikirim dari gudang Grup (penjualan lokal) atau pada saat barang diserahkan di atas kapal di pelabuhan pengirim (penjualan ekspor), karena pada saat itu pelanggan dapat mengarahkan penggunaan barang dan pelanggan akan memperoleh secara substansial seluruh manfaat ekonomik dari barang tersebut./ <i>Revenue is recognized when the customer obtains control of the goods, usually when the goods are dispatched from the Group's warehouse (for local sales) or when the goods passed the ship's rail in the port of shipment (for export sales), because by that time the customer can direct the use of the goods and the customer will obtain substantially all of the economic benefits from the goods.</i> |
|                            | Ketika Grup menyediakan layanan dukungan teknis kepada pelanggan, kewajiban pelaksanaan dipenuhi sepanjang waktu, karena pelanggan secara bersamaan menerima dan mengonsumsi manfaat dari layanan dukungan teknis yang diberikan. Faktur pada umumnya terutang dalam waktu 30 hari. Jumlah yang belum ditagih disajikan sebagai aset kontrak. Aset kontrak dianggap sebagai piutang ketika hak atas pembayaran menjadi tidak bersyarat./ <i>When the Group provide technical support services to customers, the performance obligation is satisfied over time, because the customer simultaneously receives and consumes the benefits from the technical support services are rendered. Invoices are usually payable within 30 days. Unbilled amounts are presented as contract asset. The contract asset is considered a receivable when the entitlement to the payment becomes unconditional.</i> | Pendapatan diakui sepanjang waktu menggunakan metode " <i>cost-to-cost</i> "./ <i>Revenue is recognized over time using the "cost-to-cost method"</i> .   |

**Note (a):** *In this illustrative disclosure, the impact of the separate performance obligation arising from transportation and handling service is considered to be material and thus accounted for and/or disclosed separately.*



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**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**

**3. MATERIAL ACCOUNTING POLICIES (CONTINUED)**

**f. Pendapatan<sup>(a)</sup> (lanjutan)**

Jasa pengiriman dan penanganan yang diberikan kepada pelanggan setelah pengendalian barang dialihkan ke pelanggan pada saat pengiriman dipertimbangkan sebagai kewajiban pelaksanaan terpisah. Kewajiban pelaksanaan dipenuhi sepanjang waktu, yaitu ketika layanan diberikan dan pelanggan menerima serta mengonsumsi manfaat dari jasa pengiriman dan penanganan. Grup mengalokasikan harga transaksi tersebut berdasarkan harga jual tersendiri relatif dari elemen pendapatan. / *Shipping and handling services that are provided to customers after control of the goods is transferred to the customers at the point of dispatch are considered as separate performance obligations. The performance obligation is satisfied overtime, i.e., when the service is rendered and the customer receives and consumes the benefits of the shipping and handling services. The Group allocate the transaction price based on the relative stand-alone selling prices of the revenue elements.*

**g. Instrumen keuangan**

(i) Pengakuan dan pengukuran awal

109.3.1.1 Aset keuangan dan liabilitas keuangan diakui pertama kali pada saat Grup menjadi salah satu pihak dalam ketentuan kontraktual instrumen tersebut.

109.5.1.1, 5.1.3, 115.60-65 Aset keuangan (kecuali merupakan piutang tanpa komponen pendanaan signifikan) atau liabilitas keuangan pada awalnya diukur pada nilai wajar ditambah atau dikurangi, untuk item yang tidak diukur pada nilai wajar melalui laba rugi ("FVTPL"), biaya transaksi yang dapat diatribusikan secara langsung pada perolehan atau penerbitannya. Piutang tanpa komponen pendanaan signifikan pada awalnya diukur pada harga transaksi.

(ii) Aset keuangan

109.4.1.1 Pada pengakuan awal, aset keuangan diklasifikasikan sebagai diukur pada biaya perolehan diamortisasi; nilai wajar melalui penghasilan komprehensif lain ("FVOCI") - investasi utang; FVOCI - investasi ekuitas; atau FVTPL.

109.4.4.1, 5.6.1 Aset keuangan tidak direklasifikasi setelah pengakuan awalnya kecuali jika Perseroan dan entitas anak mengubah model bisnisnya dalam mengelola aset keuangan di mana dalam hal ini semua aset keuangan yang terkena dampak direklasifikasi pada hari pertama periode pelaporan setelah perubahan dalam model bisnis.

109.4.1.2 Aset keuangan diukur pada biaya perolehan diamortisasi jika memenuhi dua kondisi berikut:  
- Dikelola dalam model bisnis dengan tujuan memiliki aset untuk mendapatkan arus kas kontraktual; dan  
- Persyaratan kontraktual menghasilkan arus kas pada tanggal tertentu yang semata dari pembayaran pokok dan bunga dari jumlah pokok terutang.

**f. Revenue<sup>(a)</sup> (continued)**

Pendapatan diakui sepanjang waktu berdasarkan kemajuan penyelesaian atas pengiriman tersebut pada tanggal pelaporan. / *Revenue is recognized over time based on the progress of completion of the delivery as at reporting date.*

**g. Financial instruments**

(i) Recognition and initial measurement

Financial assets and financial liabilities are initially recognized when the Group becomes a party to the contractual provisions of the instruments.

A financial asset (unless it is a receivable without significant financing component) or financial liability is initially measured at fair value plus or minus, for item not measured at fair value through profit or loss ("FVTPL"), transaction costs that are directly attributable to its acquisition or issue. A receivable without a significant financing component is initially measured at the transaction price.

(ii) Financial assets

On initial recognition, a financial asset is classified as measured at amortized cost; fair value through other comprehensive income ("FVOCI") – debt investment; FVOCI – equity investment; or FVTPL.

Financial assets are not reclassified subsequent to their initial recognition, unless the Company and subsidiaries change its business model for managing financial assets in which case all affected financial assets are reclassified on the first day of the first reporting period following the change in the business model.

A financial asset is measured at amortized cost if it meets both of the following conditions:

- It is held within a business model whose objective is to hold assets to collect contractual cash flows; and
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interests on the principal amount outstanding.

**Note (a):** *In this illustrative disclosure, the impact of the separate performance obligation arising from transportation and handling service is considered to be material and thus accounted for and/or disclosed separately.*

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|-------------------------|--|---|
|                         | <b>g. Instrumen keuangan (lanjutan)</b>  | <b>g. Financial instruments (continued)</b>   |
| 109.5.7.2               | Aset keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur menggunakan metode suku bunga efektif. Jumlah tercatat bruto dikurangi dengan kerugian penurunan nilai. Pendapatan bunga, keuntungan dan kerugian selisih kurs dan penurunan nilai diakui dalam laba rugi. Keuntungan atau kerugian dari penghentian pengakuan diakui dalam laba rugi.    | <i>The financial assets measured at amortized cost are subsequently measured using the effective interest method. The gross carrying amount is reduced by impairment losses. Interest income, foreign exchange gains and losses and impairment are recognized in profit or loss. Gains or losses on derecognition of these financial assets are recognized in profit or loss.</i> |
| 109.5.7.1               | Investasi pada instrumen ekuitas dikategorikan sebagai aset keuangan yang diukur pada FVTPL. Aset keuangan ini selanjutnya diukur pada nilai wajar dan keuntungan atau kerugian terkait diakui di dalam laba rugi.   | <i>Investments in equity securities are categorized as measured-at-FVTPL financial assets. These financial assets are subsequently measured at fair value and the related gain or loss are recognized in profit or loss.</i>  |
|                         | (iii) Liabilitas keuangan  | (iii) Financial liabilities   |
| 109.5.7.1               | Liabilitas keuangan diklasifikasikan sebagai diukur pada biaya perolehan diamortisasi, atau FVTPL. Suatu liabilitas keuangan diklasifikasikan sebagai FVTPL jika diklasifikasikan sebagai dimiliki-untuk diperdagangkan, merupakan derivatif, atau ditetapkan untuk diukur pada FVTPL pada saat pengakuan awal.  | <i>Financial liabilities are classified as either measured at amortized cost, or FVTPL. A financial liability is classified as FVTPL if it is classified as held-for-trading, it is a derivative, or it is designated as such on initial recognition.</i>   |
| 109.5.7.1               | Liabilitas keuangan yang diukur pada biaya perolehan diamortisasi selanjutnya diukur menggunakan metode suku bunga efektif. Beban bunga dan keuntungan dan kerugian selisih kurs diakui pada laba rugi. Setiap keuntungan atau kerugian dari penghentian pengakuan juga diakui dalam laba rugi.  | <i>Financial liabilities measured at amortized cost are subsequently measured using the effective interest method. Interest expense and foreign exchange gains and losses are recognized in profit or loss. Gains or losses on derecognition are also recognized in profit or loss.</i>   |
| 109.5.1.1,<br>5.2.1.(c) | Liabilitas derivatif dan liabilitas lain yang diukur pada FVTPL pada awalnya diukur pada nilai wajar. Setelah pengakuan awal, liabilitas tersebut diukur pada nilai wajar dan perubahan nilainya diakui pada laba rugi.  | <i>Derivative liabilities and other liabilities measured at FVTPL are initially measured at fair value. Subsequent to initial recognition, those liabilities are measured at fair value and changes therein are recognized in profit or loss.</i>   |
|                         | (iv) Penghentian pengakuan   | (iv) Derecognition  |
| 109.3.2.6(b)            | <u>Aset keuangan</u><br>Grup melakukan transaksi di mana Grup mengalihkan aset yang diakui dalam laporan posisi keuangan, tetapi mempertahankan seluruh ataupun secara substansial seluruh risiko dan manfaat dari aset yang dialihkan. Dalam kasus ini, aset yang dialihkan tidak dihentikan pengakuannya.  | <u>Financial assets</u><br><i>The Group enters into transactions whereby it transfers assets recognized in its statement of financial position, but retains either all or substantially all of the risks and reward of the transferred assets. In these cases, the transferred assets are not derecognized.</i>   |
| 109.3.3.1-2             | <u>Liabilitas keuangan</u><br>Grup juga menghentikan liabilitas keuangan saat jangka waktu dimodifikasi dan arus kas dari liabilitas yang dimodifikasi berbeda. Dimana kasus dari liabilitas keuangan, berdasarkan modifikasi jangka waktu, dihentikan pengakuannya sebesar nilai kini.  | <u>Financial liabilities</u><br><i>The Company also derecognizes a financial liability when its terms are modified and the cash flows of the modified liability are substantially different, in which case a new financial liability, based on the modified terms, is recognized at fair value.</i>   |
|                         | (v) Saling hapus   | (v) Offsetting  |
| 232.42                  | Aset keuangan dan liabilitas keuangan dapat saling hapus dan jumlah netonya disajikan dalam laporan posisi keuangan konsolidasian jika, dan hanya jika, Grup saat ini memiliki hak yang berkekuatan hukum untuk melakukannya saling hapus dan bermaksud untuk menyelesaikannya secara neto atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan. | <i>Financial assets and financial liabilities are offset and the net amount presented in the consolidated statement of financial position when, and only when, the Group currently has a legally enforceable right to set off the amounts and it intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.</i>                |

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|----------------------|--|--|--|
|                      | <b>g. Instrumen keuangan (lanjutan)</b>  | <b>g. Financial instruments (continued)</b>  |  |
|                      | (vi) Penurunan nilai   | (vi) Impairment  |  |
| 109.2.2, 5.5.1       | Grup mengakui penyisihan kerugian untuk kerugian kredit ekspektasian ("KKE") atas aset keuangan yang diukur pada biaya perolehan diamortisasi.   | The Group recognizes loss allowances for expected credit loss ("ECL") on financial assets measured at amortized cost.  |  |
| 109.5.5.1-5.5.2      | <u>Penyajian penyisihan untuk KKE dalam laporan posisi keuangan konsolidasian</u><br><br>Penyisihan kerugian untuk aset keuangan yang diukur pada biaya perolehan diamortisasi dikurangkan dari jumlah tercatat aset bruto. Grup mengukur penyisihan kerugian dengan jumlah yang mencerminkan KKE sepanjang umurnya, kecuali untuk kas di bank di mana risiko kredit (yaitu risiko gagal bayar yang terjadi selama umur ekspektasian dari instrumen keuangan) tidak meningkat secara signifikan sejak pengakuan awal, sehingga penyisihan kerugian ditentukan berdasarkan KKE 12 bulan.<br><br>Penyisihan kerugian untuk piutang usaha dan piutang lainnya, dan aset kontrak yang diukur pada biaya perolehan diamortisasi, diukur pada jumlah yang mencerminkan KKE sepanjang umur. | <u>Presentation of allowance for ECL in the consolidated statement of financial position</u><br><br>Loss allowances for financial assets measured at amortized cost are deducted from the gross carrying amount of the assets. The Group measures loss allowances at an amount that reflects the lifetime ECL, except for cash in bank for which credit risk (i.e. the risk of default occurring over the expected life of the financial instrument) has not increased significantly since initial recognition, wherein the loss allowances are determined based on the 12-month ECL.<br><br>Loss allowances for trade and other receivables, and for contract assets that are measured at amortized cost, are measured at an amount that represents the lifetime ECL. |  |
|                      | <b>h. Properti investasi</b>   | <b>h. Investment property</b>  |  |
| 240.7                | Properti investasi adalah properti yang dikuasai untuk menghasilkan rental atau untuk kenaikan nilai atau keduanya, bukan untuk digunakan dalam produksi atau penyediaan barang atau jasa, atau untuk tujuan administratif.  | Investment property is property held to earn rental or for capital appreciation or both, not for use in the production or supply of goods or services, nor for administrative purposes.  |  |
| 240.20, 33, 35 75(a) | Properti investasi diukur dengan menggunakan model nilai wajar, di mana properti investasi diukur pada biaya perolehan pada saat pengakuan awal, dan selanjutnya diukur pada nilai wajar dengan perubahannya diakui dalam laba rugi.   | Investment property is measured using fair value model, whereby investment property is initially measured at cost and subsequently at fair value with any change therein recognized in profit or loss.   |  |
| 240.69               | Keuntungan atau kerugian yang timbul dari pelepasan properti investasi (dihitung sebagai selisih antara penerimaan neto dari pelepasan dan jumlah tercatatnya) diakui dalam laba rugi.   | Any gain or loss on disposal of investment property (calculated as the difference between the net proceeds from disposal and the carrying amount of the item) is recognized in profit or loss.   |  |
|                      | <b>i. Aset tetap</b>   | <b>i. Fixed assets</b>   |  |
| 216.30, 57-58 62     | Tanah yang diperoleh melalui Hak Guna Bangunan ("HGB") diukur pada biaya perolehan (termasuk biaya legal dan administrasi yang dikeluarkan dalam transaksi perolehan tanah) dan tidak diamortisasi.  | Land acquired under Hak Guna Bangunan ("HGB") title is measured at acquisition cost (include legal and administrative costs incurred in transactions to acquire the land) and is not amortized.  |  |
| 216.62               | Aset tetap lainnya (termasuk aset hak-guna, lihat Catatan 3n) diukur dengan menggunakan model biaya, yaitu awalnya diukur pada biaya perolehan (termasuk kapitalisasi biaya pinjaman jika berlaku) dan selanjutnya dicatat setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai. Penyusutan diterapkan dengan menggunakan metode garis lurus berdasarkan estimasi masa manfaat aset sebagai berikut:  | Other fixed assets (including right-of-use assets, see Note 3n) are measured using the cost model, i.e. initially measured at cost (including capitalized borrowing costs where applicable) and subsequently are carried net of accumulated depreciation and accumulated impairment losses. Depreciation is applied using the straight-line method over the estimated useful lives of the assets as follows:   |  |
|                      | Bangunan dan pengembangan  | 40 tahun/years   | Buildings and improvements               |
|                      | Mesin dan peralatan  | 5 - 30 tahun/years   | Machinery and equipment                  |
|                      | Peralatan kantor, perabot, dan perlengkapan  | 5 - 10 tahun/years   | Office equipment, furniture and fixtures |
|                      | Kendaraan bermotor   | 5 tahun/years  | Motor vehicles                           |

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| PSAK<br>reference        | 3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)   | 3. MATERIAL ACCOUNTING POLICIES (CONTINUED)   |
|--------------------------|--|---|
|                          | <b>i. Aset tetap (lanjutan)</b>  | <b>i. Fixed assets (continued)</b>  |
| 216.12, 13               | Beban perbaikan dan pemeliharaan diakui dalam laba rugi pada saat terjadinya, sedangkan pengeluaran selanjutnya dikapitalisasi hanya jika kemungkinan besar manfaat ekonomik masa depan sehubungan dengan pengeluaran tersebut akan diterima oleh Grup.  | <i>Normal repair and maintenance expenses are recognized in profit or loss as incurred, while subsequent expenditure is capitalized only if it is probable that the future economic benefits associated with the expenditure will flow to the Group.</i>  |
| 216.45, 46               | Jika bagian yang signifikan dari aset tetap mempunyai masa manfaat yang berbeda, maka bagian tersebut diperhitungkan sebagai komponen aset tetap tersendiri.   | <i>If significant parts of an item of fixed assets have different useful lives, then they are accounted for as separate items of fixed assets.</i>  |
| 216.51, 61               | Masa manfaat dan metode penyusutan (termasuk nilai residu, jika berlaku) ditelaah sekurang-kurangnya pada setiap tanggal pelaporan dan dampak dari perubahan estimasi tersebut diakui secara prospektif.   | <i>The estimated useful lives and depreciation methods (including residual value, if applicable) are reviewed at least at each reporting date, with the effect of any changes in estimate accounted for on a prospective basis.</i>   |
| 216.71                   | Aset tetap yang dilepas atau telah dijual, dikeluarkan dari kelompok aset tetap yang bersangkutan dan keuntungan atau kerugian yang terjadi diakui dalam laba rugi.  | <i>Fixed assets that are disposed or are sold, are removed from the related group of fixed assets, and the gains or losses are recognized in profit or loss.</i>  |
| 223.9,<br>216.55         | Biaya pinjaman yang berhubungan langsung dengan perolehan atau konstruksi aset tetap yang memenuhi kualifikasi dikapitalisasi sebagai bagian dari biaya perolehan aset tersebut. Kapitalisasi biaya pinjaman dihentikan ketika aset tersebut telah selesai. Aset dalam penyelesaian akan direklasifikasi ke masing-masing aset tetap yang bersangkutan pada saat selesai. Penyusutan dimulai pada saat aset tersebut siap untuk digunakan sesuai dengan intensi manajemen.             | <i>Borrowing costs directly attributable to the acquisition or construction of qualifying assets are capitalized as part of the cost of those assets. Capitalization of borrowing costs ceases when the qualifying assets are completed. Assets under constructions are reclassified to the respective categories of fixed assets when completed. Depreciation is charged from the date the assets are ready for use as intended by management.</i> |
|                          | <b>j. Aset takberwujud</b>   | <b>j. Intangible assets</b>   |
| 238.24, 74               | Aset takberwujud yang dibeli terdiri dari lisensi perangkat lunak komputer dan sertifikat emisi (lihat Catatan 3r). Aset takberwujud yang diperoleh melalui kombinasi bisnis merupakan hubungan pelanggan.<br><br>Lisensi perangkat lunak komputer dan hubungan pelanggan memiliki masa manfaat terbatas, dan diukur pada biaya perolehan pada saat pengakuan awal, dan setelahnya dicatat pada biaya perolehan dikurangi akumulasi amortisasi dan akumulasi kerugian penurunan nilai. | <i>Purchased intangible assets consist of computer software licenses and emissions certificates (see Note 3r). Intangible asset acquired through business combination represents customer relationship.<br/><br/>Computer software licenses and customer relationship have finite useful lives, and are measured initially, and subsequently is carried at cost less accumulated amortization and accumulated impairment losses.</i>                |
| 238.88,<br>97,118(a)-(b) | Amortisasi diakui dalam laba rugi dengan metode garis lurus selama taksiran masa manfaat dari aset takberwujud, sejak tanggal aset tersebut tersedia untuk digunakan. Estimasi masa manfaat dari perangkat lunak komputer dan hubungan pelanggan Grup tersebut masing-masing adalah 5 tahun.   | <i>Amortization is recognized in profit or loss on a straight-line basis over the estimated useful lives of intangible assets, from the date they are available for use. The estimated useful life of the Group's computer software license and customer relationship is 5 years, respectively.</i>   |
|                          | <b>k. Penurunan nilai aset nonkeuangan</b>   | <b>k. Impairment of non-financial assets</b>  |
| 236.9                    | Jumlah tercatat dari setiap unit penghasil kas ("UPK") dalam aset nonkeuangan ditelaah pada setiap tanggal pelaporan untuk menentukan apakah terdapat indikasi penurunan nilai. Jika terdapat indikasi tersebut, maka jumlah terpulihkan aset tersebut diestimasi.   | <i>The carrying amount of each cash-generating unit ("CGU") within non-financial assets is reviewed at each reporting date to determine whether there is any indication of impairment. If any such indications exist then the asset's recoverable amount is estimated.</i>  |
| 236.6, 8                 | Kerugian penurunan nilai diakui jika jumlah tercatat UPK melebihi jumlah terpulihkannya. UPK adalah kelompok aset terkecil yang dapat diidentifikasi yang menghasilkan arus kas yang sebagian besar independen dari aset lainnya. Kerugian penurunan nilai diakui dalam laba rugi.   | <i>An impairment loss is recognized if the carrying amount of a CGU exceeds its recoverable amount. A CGU is the smallest identifiable asset group that generates cash flows that largely are independent from other assets. Impairment losses are recognized in profit or loss.</i>  |

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|----------------------|--|--|
|                      | <b>k. Penurunan nilai aset nonkeuangan (lanjutan)</b>  | <b>k. Impairment of non-financial assets (continued)</b>   |
| 236.18, 30           | Jumlah terpulihkan dari UPK adalah nilai yang lebih tinggi antara nilai pakainya dan nilai wajarnya dikurangi biaya pelepasan. Dalam menilai nilai pakai, arus kas masa depan yang diestimasi didiskontokan ke nilai kini menggunakan tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar saat ini atas nilai waktu uang dan risiko spesifik aset atau UPK tersebut.  | <i>The recoverable amount of a CGU is the greater of its value in use and its fair value less costs of disposal. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset or CGU.</i>  |
| 236.110, 114, 117    | Kerugian penurunan nilai yang diakui pada periode sebelumnya dinilai pada setiap tanggal pelaporan apakah ada indikasi bahwa kerugian tersebut telah berkurang atau tidak ada lagi. Kerugian penurunan nilai dibalik jika ada perubahan dalam estimasi yang digunakan untuk menentukan jumlah terpulihkan. Pembalikan kerugian penurunan nilai hanya dilakukan sebatas jumlah tercatat aset tidak melebihi jumlah tercatat yang seharusnya diakui, setelah dikurangi penyusutan atau amortisasi seandainya kerugian penurunan nilai tidak pernah diakui. | <i>Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.</i> |
|                      | <b>l. Provisi</b>  | <b>l. Provision</b>  |
| 237.14, 45           | Provisi diakui jika, sebagai akibat dari peristiwa masa lalu, Grup memiliki kewajiban hukum atau konstruktif saat ini yang dapat diestimasi secara andal, dan kemungkinan besar arus keluar manfaat ekonomi akan diperlukan untuk menyelesaikan kewajiban tersebut. Provisi ditentukan dengan mendiskontokan arus kas masa depan yang diharapkan, pada tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar saat ini atas nilai waktu dari uang dan risiko spesifik terhadap liabilitas tersebut.  | <i>A provision is recognized if, as a result of a past event, the Group has a present legal or constructive obligation that can be estimated reliably, and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows, at a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the liability.</i>   |
|                      | <b>m. Imbalan kerja</b>  | <b>m. Employee benefits</b>  |
|                      | (i) Imbalan pascakerja   | (i) Post-employment benefits   |
| 219.57, 59           | Kewajiban imbalan pascakerja dihitung sebesar nilai kini dari estimasi jumlah imbalan pascakerja di masa depan yang timbul dari jasa yang telah diberikan oleh karyawan pada masa kini dan masa lalu. Perhitungan dilakukan oleh aktuaris yang berkualifikasi dengan metode <i>projected unit credit</i> .   | <i>The obligation for post-employment benefits is calculated at the present value of estimated future benefits that the employees have earned in return for their services in the current and prior periods. The calculation is performed by a qualified actuary using the projected unit credit method.</i>   |
| 219.122.103, 109-110 | Keuntungan atau kerugian aktuarial dari pengukuran kembali kewajiban imbalan pasti diakui segera dalam penghasilan komprehensif lainnya. Ketika manfaat program berubah atau ketika suatu kurtailmen atas program terjadi, dampak perubahan manfaat tersebut yang terkait dengan biaya jasa masa lalu atau keuntungan/kerugian dari kurtailmen diakui segera dalam laba rugi.  | <i>Gains or losses arising from actuarial remeasurements of the net defined benefit liability are recognized immediately in other comprehensive income. When the benefits of a plan are changed or when a plan is curtailed, the resulting change in benefit that relates to past service or the gain or loss on curtailment is recognized immediately in profit or loss.</i>  |
|                      | (ii) Imbalan kerja jangka panjang lainnya  | (ii) Other long-term employee benefits   |
| 219.155- 156         | Kewajiban neto Grup terkait imbalan kerja jangka panjang selain imbalan pascakerja adalah nilai dari imbalan di masa depan yang timbul dari jasa yang telah diberikan oleh karyawan pada masa kini dan masa lalu. Perhitungan dilakukan oleh aktuaris yang berkualifikasi dengan menggunakan metode <i>projected unit credit</i> . Keuntungan dan kerugian aktuarial diakui dalam laba rugi pada periode dimana mereka timbul.   | <i>The Group's net obligation in respect of long-term employee benefits other than post-employment benefits is the amount of the future benefits that employees have earned in return for their services in the current and prior periods. The calculation is performed by a qualified actuary, using the projected unit credit method. Any actuarial gains and losses are recognized in profit or loss in the period in which they arise.</i>   |

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PSAK  
reference

**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**

**3. MATERIAL ACCOUNTING POLICIES (CONTINUED)**

**n. Sewa**

**n. Leases**

116.9, PP9-  
PP31

Pada tanggal insepisi suatu kontrak, Grup menilai apakah suatu kontrak merupakan atau mengandung suatu sewa. Suatu kontrak merupakan atau mengandung suatu sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasian selama suatu jangka waktu untuk dipertukarkan dengan imbalan. Suatu kontrak memberikan hak untuk mengendalikan suatu aset identifikasian jika semua kondisi berikut terpenuhi:

*At inception of a contract, the Group assesses whether a contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. A contract conveys the right to control the use of an identified asset if all of the following conditions are met:*

- Kontrak melibatkan penggunaan seluruh kapasitas suatu aset identifikasian secara substansial yang secara fisik dapat dibedakan (sebagaimana dinyatakan secara eksplisit atau implisit dalam kontrak). Jika pemasok memiliki hak substitusi substantif, maka aset tersebut tidak dapat dianggap teridentifikasi;
- Grup memiliki hak untuk memperoleh secara substansial seluruh manfaat ekonomik dari penggunaan aset selama periode penggunaan; dan
- Grup memiliki hak untuk mengarahkan penggunaan aset identifikasian, yaitu Grup memiliki hak pengambilan keputusan yang paling relevan untuk mengubah bagaimana dan untuk tujuan apa aset tersebut digunakan.

*- The contract involves the use of substantially all of the capacity of an identified asset that is physically distinct (as specified explicitly or implicitly in the contract). If the supplier has a substantive substitution right, then the asset cannot be considered as identifiable;*

*- The Group has the right to obtain substantially all of the economic benefits from the use of the asset throughout the period of use; and*

*- The Group has the right to direct the use of the identified asset, i.e. it has decision-making rights that are most relevant to changing how and for what purpose the asset is used.*

116.12-15

Pada tanggal insepisi atau pada saat penilaian kembali suatu kontrak yang mengandung suatu komponen sewa, Grup mengalokasikan imbalan dalam kontrak ke masing-masing komponen sewa berdasarkan harga tersendiri relatif dari komponen sewa.

*At inception or on reassessment of a contract that contains a lease component, the Group allocates the consideration in the contract to each lease component on the basis of their relative stand-alone prices.*

116.22-24

Grup mengakui aset hak-guna dan liabilitas sewa pada tanggal dimulainya sewa. Aset hak-guna awalnya diukur pada biaya perolehan, yang terdiri dari jumlah pengukuran awal dari liabilitas sewa disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan, dan estimasi biaya untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar atau tempat di mana aset berada, dikurangi insentif sewa yang diterima.

*The Group recognizes a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentives received.*

116.29-33

Aset hak-guna selanjutnya disusutkan dengan menggunakan metode garis-lurus dari tanggal permulaan hingga tanggal yang lebih awal antara akhir masa manfaat aset hak-guna atau akhir masa sewa. Estimasi masa manfaat dari aset hak-guna ditentukan dengan basis yang sama dengan aset tetap. Selain itu, aset hak-guna secara berkala dikurangi dengan kerugian penurunan nilai, jika ada, dan disesuaikan dengan pengukuran kembali liabilitas sewa.

*The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of fixed assets. In addition, the right-of-use asset is periodically reduced by impairment losses if any and adjusted for certain remeasurements of the lease liability.*

116.26

Liabilitas sewa awalnya diukur pada nilai kini pembayaran sewa yang belum dibayar pada tanggal permulaan, didiskontokan menggunakan suku bunga implisit dalam sewa atau, jika suku bunga tersebut tidak dapat ditentukan, suku bunga pinjaman inkremental Grup.

*The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Group's incremental borrowing rate.*

Grup menentukan suku bunga pinjaman inkrementalnya dengan mendapatkan suku bunga dari berbagai sumber pembiayaan eksternal dan membuat penyesuaian tertentu untuk mencerminkan persyaratan sewa dan jenis aset sewaan.

*The Group determines its incremental borrowing rate by obtaining interest rates from various external financing sources and makes certain adjustments to reflect the terms of the lease and type of the asset leased.*

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|---------------------------------|---|---|
|                                 | <b>n. Sewa (lanjutan)</b>   | <b>n. Leases (continued)</b>  |
| 116.27                          | Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi:  | <i>Lease payments included in the measurement of the lease liability consist of the following:</i>  |
|                                 | <ul style="list-style-type: none"> <li>- Pembayaran tetap, termasuk pembayaran tetap secara-substansi;</li> <li>- Pembayaran sewa variabel yang bergantung pada suatu indeks atau suku bunga, yang pada awalnya diukur dengan menggunakan indeks atau suku bunga pada tanggal permulaan;</li> <li>- Jumlah yang diperkirakan akan dibayarkan berdasarkan jaminan nilai residual; dan</li> <li>- Harga eksekusi opsi beli dimana Grup cukup pasti akan mengeksekusi opsi tersebut, pembayaran sewa dalam periode perpanjangan opsional jika Grup cukup pasti akan mengeksekusi opsi perpanjangan, dan penalti untuk penghentian dini dari sewa kecuali jika Grup cukup pasti untuk tidak mengakhiri lebih dini.</li> </ul> | <ul style="list-style-type: none"> <li>- <i>Fixed payments, including in-substance fixed payments;</i></li> <li>- <i>Variable lease payments that depend on an index or a rate, initially measured using the index or the rate as at the commencement date;</i></li> <li>- <i>Amounts expected to be payable under a residual value guarantee; and</i></li> <li>- <i>The exercise price under a purchase option that the Group is reasonably certain to exercise, lease payments in an option renewal period if the Group is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless the Group is reasonably certain not to terminate early.</i></li> </ul> |
| 116.36, 40, 42                  | Liabilitas sewa diukur pada biaya perolehan diamortisasi menggunakan metode suku bunga efektif. Liabilitas sewa diukur kembali ketika ada perubahan pembayaran sewa masa depan yang timbul dari perubahan indeks atau suku bunga, jika ada perubahan estimasi Grup atas jumlah yang diperkirakan akan dibayar dalam jaminan nilai residual, atau jika Grup mengubah nilainya apakah akan mengeksekusi opsi beli, perpanjangan atau penghentian.   | <i>The lease liability is measured at amortized cost using the effective interest method. It is remeasured when there is a change in future lease payments arising from a change in an index or rate, if there is a change in the Group's estimate of the amount expected to be payable under a residual value guarantee, or if the Group changes its assessment of whether it will exercise a purchase, extension or termination option.</i>   |
| 116.39                          | Ketika liabilitas sewa diukur kembali dengan cara ini, penyesuaian terkait dilakukan terhadap jumlah tercatat aset hak-guna, atau dicatat dalam laba rugi jika jumlah tercatat aset hak-guna telah berkurang menjadi nol.   | <i>When the lease liability is remeasured this way, either a corresponding adjustment is made to the carrying amount of the right-of-use asset, or the amount is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.</i>  |
| 116.47-48                       | Aset hak-guna Grup yang tidak memenuhi definisi properti investasi disajikan sebagai "Aset tetap".  | <i>The Group's right-of-use assets that do not meet the definition of investment property are presented as "Fixed assets".</i>  |
|                                 | <u>Sewa jangka pendek dan sewa bernilai rendah</u>  | <u>Short-term leases and leases of low-value assets</u>   |
| 116.60<br>116.5-6,8,<br>PP3-PP8 | Grup memilih untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki masa sewa selama 12 bulan atau kurang dan sewa atas aset bernilai-rendah. Grup mengakui pembayaran sewa terkait dengan sewa ini sebagai beban dengan dasar garis lurus selama masa sewa.   | <i>The Group has elected not to recognize right-of use assets and lease liabilities for short-term leases that have a lease term of 12 months or less and leases of low value assets. The Group recognizes the lease payments associated with these leases as an expense on a straight-line basis over the lease term.</i>  |
|                                 | <b>o. Penjabaran mata uang asing</b>  | <b>o. Foreign currency transactions</b>   |
| 221.21, 23(a)                   | Transaksi dalam mata uang asing dijabarkan ke dalam mata uang fungsional terkait dari Grup dengan kurs yang berlaku pada tanggal transaksi. Aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam mata uang fungsional dengan kurs yang berlaku pada tanggal pelaporan. Laba atau rugi kurs dari aset dan liabilitas moneter terdiri dari selisih antara biaya perolehan diamortisasi yang diukur dalam mata uang fungsional pada awal periode, disesuaikan dengan suku bunga efektif dan pembayaran selama periode berjalan, dan biaya amortisasi yang diukur dalam mata uang asing yang dijabarkan dengan kurs pada period pelaporan.   | <i>Transactions in foreign currencies are translated to the respective functional currency of the Group at the rates of exchange prevailing at transaction date. Monetary assets and liabilities denominated in foreign currencies are retranslated to the functional currency at the exchange rate at the reporting date. Foreign currency gains or losses on monetary items are comprised of the difference between amortized cost measured in the functional currency at the beginning of the period as adjusted for effective interest and payments during the period, and the amortized cost measured in foreign currency translated at the exchange rate at reporting date.</i>                         |

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| PSAK<br>reference | 3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)   | 3. MATERIAL ACCOUNTING POLICIES (CONTINUED)  |
|-------------------|--|--|
|                   | <b>o. Penjabaran mata uang asing (lanjutan)</b>  | <b>o. Foreign currency transactions (continued)</b>  |
| 221.23(b)         | Aset dan liabilitas nonmoneter dalam mata uang asing yang diukur pada biaya historis dijabarkan dengan menggunakan kurs pada tanggal transaksi.  | <i>Non-monetary assets and liabilities denominated in a foreign currency that are measured at historical cost are translated using the exchange rate at the date of the transaction.</i>   |
|                   | Laba dan rugi kurs atas penjabaran kembali aset dan liabilitas moneter yang timbul dari aktivitas operasi umumnya diakui di laba rugi.   | <i>Foreign currency gains and losses on retranslation of monetary assets and liabilities that arise from operating activities are generally recognized in profit or loss.</i>  |
|                   | <b>p. Penghasilan keuangan dan biaya keuangan</b>  | <b>p. Finance income and finance cost</b>  |
| 107.20            | Pendapatan keuangan terdiri dari pendapatan bunga atas dana yang diinvestasikan, pendapatan dividen, dan keuntungan nilai wajar atas aset keuangan yang dicatat pada nilai wajar melalui laba rugi.  | <i>Finance income is comprised of interest income on funds invested, dividend income, and fair value gains on financial assets carried at fair-value-through-profit-or-loss.</i>   |
|                   | Biaya keuangan terdiri dari beban bunga atas pinjaman, kerugian nilai wajar atas aset keuangan yang dicatat pada nilai wajar melalui laba rugi, dan kerugian penurunan nilai yang diakui atas aset keuangan (selain piutang usaha dan aset kontrak).   | <i>Finance costs consist of interest expense on borrowings, fair value losses on financial assets carried at fair-value-through-profit-or-loss, and impairment losses recognized on financial assets (other than trade receivables and contract assets).</i>   |
|                   | Laba dan rugi kurs dilaporkan secara neto baik sebagai pendapatan atau biaya keuangan tergantung pada apakah jumlah pergerakan mata uang asing menghasilkan laba neto atau rugi neto.  | <i>Foreign exchange gains and losses are reported on a net basis as either finance income or finance cost depending on whether foreign currency movements amount to a net gain or a net loss.</i>  |
| 223.8             | Biaya pinjaman yang tidak secara langsung diatribusikan kepada perolehan, konstruksi, atau pembuatan suatu aset kualifikasian diakui dalam laba rugi menggunakan metode suku bunga efektif.  | <i>Borrowing costs that are not directly attributable to the acquisition, construction or production of a qualifying asset are recognized in profit or loss using the effective interest method.</i>   |
|                   | <b>q. Pajak penghasilan</b>  | <b>q. Income tax</b>   |
| 212.58            | Beban pajak penghasilan terdiri dari pajak kini dan pajak tangguhan. Pajak kini dan pajak tangguhan diakui dalam laba rugi kecuali jika pajak tersebut terkait dengan transaksi yang diakui secara langsung di ekuitas atau di penghasilan komprehensif lainnya.   | <i>Income tax expense consists of current and deferred income tax. Current tax and deferred tax are recognized in profit or loss except to the extent that they relate to items recognized directly in equity or in other comprehensive income.</i>  |
| 212.46            | Beban pajak kini adalah jumlah pajak yang dibayarkan atau terutang atas pendapatan kena pajak atau kerugian pajak selama tahun berjalan, menggunakan tarif pajak yang secara substantif berlaku pada tanggal pelaporan. Pajak kini juga mencakup penyesuaian terhadap provisi pajak yang dibuat tahun-tahun sebelumnya baik untuk menyesuaikan dengan pajak penghasilan yang dilaporkan dalam SPT pajak penghasilan tahunan, atau untuk memperhitungkan perbedaan-perbedaan yang timbul dari ketetapan pajak. Beban pajak kini diukur menggunakan estimasi terbaik dari jumlah yang diharapkan untuk dibayar atau diterima, dengan mempertimbangkan ketidakpastian terkait kompleksitas peraturan perpajakan. <sup>(a)</sup> | <i>Current tax expense is the amount of tax paid, or payable on taxable income or loss for the year, using tax rates substantively enacted as of the reporting date. Current tax also includes true-up adjustments made to the previous years' tax provisions either to reconcile them with the income tax reported in annual tax returns, or to account for differences arising from tax assessments. Current tax expense is measured using the best estimate of the amount expected to be paid or received, taking into consideration the uncertainty associated with the complexity of tax regulations.<sup>(a)</sup></i> |

**Note (a):** Interest and penalties related to income taxes are not explicitly included in the scope of PSAK 212. The reporting entity will need significant judgment in considering whether interest or a penalty itself is an income tax. If so, the principles of PSAK 212 should be applied to such items. If the entity does not apply PSAK 212, the treatment of the interest and penalties falls within the scope of PSAK 237. For further discussion on this topic, refer to section 3.13.45.10 of the Insights into IFRS 20th Edition 2024/25.



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PSAK  
reference

**3. KEBIJAKAN AKUNTANSI MATERIAL (LANJUTAN)**

**3. MATERIAL ACCOUNTING POLICIES (CONTINUED)**

**q. Pajak penghasilan (lanjutan)**

**q. Income tax (continued)**

212.13, 24, 47 Pajak tangguhan diakui sehubungan dengan perbedaan temporer antara jumlah tercatat aset dan liabilitas untuk tujuan pelaporan keuangan dan jumlah yang digunakan untuk tujuan perpajakan. Pajak tangguhan diukur dengan menggunakan tarif pajak yang diharapkan akan diterapkan terhadap perbedaan temporer pada saat pembalikan, berdasarkan peraturan yang telah berlaku atau secara substantif berlaku pada tanggal pelaporan. Kebijakan akuntansi ini juga mengharuskan pengakuan manfaat pajak, seperti kompensasi rugi fiskal yang timbul di tahun berjalan yang diharapkan untuk direalisasikan di periode mendatang, sepanjang realisasi manfaat tersebut kemungkinan besar terjadi.

*Deferred tax is recognized in respect of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. Deferred tax is measured at the tax rates that are expected to be applied to temporary differences when they reverse, based on the laws that have been enacted or substantively enacted as of the reporting date. This accounting policy also requires the recognition of tax benefits, such as tax loss carry forwards, which are originated in the current period that are expected to be realized in the future periods, to the extent that realization of such benefits is probable.*

212.39 Pajak tangguhan tidak diakui atas perbedaan temporer terkait dengan investasi di entitas anak dan entitas asosiasi, sepanjang Grup dapat mengendalikan saat pembalikan perbedaan temporer tersebut dan kemungkinan besar perbedaan tersebut tidak akan berbalik di masa depan yang dapat diperkirakan.

*Deferred tax is not recognized for temporary differences related to investments in subsidiaries and associates to the extent that the Group is able to control the timing of the reversal of the temporary differences and it is probable that they will not reverse in the foreseeable future.*

212.56 Aset pajak tangguhan ditelaah pada setiap tanggal pelaporan dan dikurangi sepanjang kemungkinan besar manfaat pajak terkait tidak akan terealisasi; pengurangan tersebut dibalik ketika kemungkinan realisasi melalui laba kena pajak di masa depan meningkat.

*Deferred tax assets are reviewed at each reporting date and are reduced to the extent that it is no longer probable that the related tax benefit will be realized; such reductions are reversed when the probability of their realization through future taxable profits improves.*

212.37 Aset pajak tangguhan yang tidak diakui dinilai kembali pada setiap tanggal pelaporan dan diakui sepanjang besar kemungkinan laba kena pajak di masa depan akan tersedia untuk digunakan.

*Unrecognized deferred tax assets are reassessed at each reporting date and recognized to the extent that it has become probable that future taxable profits will be available against which they can be used.*

**r. Skema emisi**

**r. Emissions schemes**

238.74 Grup mengakui sertifikat emisi sebagai aset takberwujud. Sertifikat emisi yang dibeli di platform perdagangan pada awalnya diukur berdasarkan biaya perolehan. Setelah pengakuan awal, sertifikat emisi diukur pada biaya perolehan dikurangi akumulasi kerugian penurunan nilai. Biaya perolehan sertifikat emisi didasarkan pada metode alokasi masuk pertama, keluar pertama.

*The Group recognizes emissions certificates as intangible assets. Emissions certificates purchased on the trading platform are initially measured at cost. Subsequent to initial recognition, the emissions certificates are measured at cost less any accumulated impairment losses. The cost of emissions certificates is based on the first-in, first-out allocation method.*

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| PSAK<br>reference                        | 4. KAS DAN SETARA KAS  | 2024          | 2023          | 4. CASH AND CASH EQUIVALENTS  |
|--|--|---------------|---------------|---|
| 207.45                                   | Kas  | 350           | 215           | <i>Cash on hand</i>   |
|  | Bank   | 9.690         | 6.484         | <i>Cash in banks</i>  |
|  | Deposito jangka pendek   | 4.500         | 6.150         | <i>Short-term time deposits</i>   |
|  | Kas dan setara kas dalam laporan posisi keuangan konsolidasian   | <u>14.540</u> | <u>12.849</u> | <i>Cash and cash equivalents in the consolidated statement of financial position</i>  |
| 207.08                                   | Cerukan bank yang dapat dibayarkan kembali sesuai permintaan dan digunakan untuk tujuan pengelolaan kas  | (1.134)       | (1.223)       | <i>Bank overdrafts repayable on demand and used for cash management purposes</i>  |
|  | Kas dan setara kas dalam laporan arus kas konsolidasian  | <u>13.406</u> | <u>11.626</u> | <i>Cash and cash equivalents in the consolidated statement of cash flows</i>  |
| 201.31                                   | Pada tanggal 31 Desember 2024 dan 2023, Grup tidak menjaminkan kas dan setara kas. Kas di bank dapat ditarik setiap saat dari bank tanpa penalti.  |               |               | <i>As of 31 December 2024 and 2023, the Group did not pledge its cash and cash equivalents. Cash in bank can be withdrawn at any time from the bank without penalty.</i>  |
|  | <b>5. KELOMPOK LEPASAN DIKUASAI UNTUK DIJUAL DAN OPERASI YANG DIHENTIKAN</b>   |               |               | <b>5. DISPOSAL GROUP HELD FOR SALE AND DISCONTINUED OPERATIONS</b>  |
| 105.41a<br>105.41b<br>105.41d<br>207.40d | Aset dan liabilitas terkait dengan PT XYZ (bagian dari segmen manufaktur) disajikan sebagai dikuasai untuk dijual setelah adanya persetujuan manajemen Grup dan pemegang saham pada tanggal 1 November 2024 untuk menjual PT XYZ. Upaya untuk menjual kelompok lepasan telah dimulai dan penjualan tersebut diharapkan dapat diselesaikan pada bulan April 2025. |               |               | <i>The assets and liabilities related to PT XYZ (part of the manufacturing segment) have been presented as held for sale following the approval of the Group's management and shareholders on 1 November 2024 to sell PT XYZ. Efforts to sell the disposal group have started and the sale is expected to be completed by April 2025.</i> |
|  | PT XYZ sebelumnya tidak disajikan sebagai operasi yang dihentikan atau diklasifikasikan sebagai dimiliki untuk dijual pada tanggal 31 Desember 2023. Dengan demikian, laporan laba rugi konsolidasian komparatif disajikan kembali untuk menunjukkan operasi yang dihentikan secara terpisah dari operasi yang dilanjutkan.                                      |               |               | <i>PT XYZ previously was not presented as discontinued operation or classified as held for sale as of 31 December 2023. Thus, the comparative consolidated statement of profit or loss has been re-presented to show the discontinued operation separately from the continued operations.</i>   |
| 105.38                                   | Aset atas kelompok lepasan terdiri dari aset dan liabilitas sebagai berikut:   |               |               | <i>Assets of disposal group comprise the following assets and liabilities:</i>  |
|  |  | <u>2024</u>   | <u>2023</u>   |   |
|  | Aset tetap (Catatan 10)  | 13.100        | -             | <i>Fixed assets (Note 10)</i>   |
|  | Persediaan   | 800           | -             | <i>Inventories</i>  |
|  | Aset lancar lainnya  | 325           | -             | <i>Other current assets</i>   |
|  | Aset tidak lancar lainnya  | 175           | -             | <i>Other non-current assets</i>   |
|  | Aset dimiliki untuk dijual   | <u>14.400</u> | <u>-</u>      | <i>Assets held for sale</i>   |
|  | Utang usaha dan lainnya  | 3.210         | -             | <i>Trade and other payables</i>   |
|  | Provisi  | 1.200         | -             | <i>Provisions</i>   |
|  | Liabilitas terkait aset dimiliki untuk dijual  | <u>4.410</u>  | <u>-</u>      | <i>Liabilities held for sale</i>  |
| 105.38                                   | Tidak terdapat penghasilan atau beban yang termasuk dalam penghasilan komprehensif lain sehubungan dengan kelompok lepasan.  |               |               | <i>There are no cumulative income or expenses included in other comprehensive income relating to the disposal group.</i>  |
| 105.41(c)                                | Tidak terdapat penurunan nilai atas aset-aset yang dimiliki untuk dijual pada tanggal pelaporan.   |               |               | <i>There are no impairment on the assets held for sale as of reporting date.</i>  |

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| PSAK<br>reference | 5. KELOMPOK LEPASAN DIKUASAI UNTUK DIJUAL<br>DAN OPERASI YANG DIHENTIKAN (LANJUTAN) | 2024        | 2023        | 5. DISPOSAL GROUP HELD FOR SALE AND<br>DISCONTINUED OPERATIONS (CONTINUED) |
|-------------------|---|-------------|-------------|--|
| 105.33b           | Hasil dari operasi yang dihentikan adalah sebagai berikut:                          |             |             | Result of discontinued operations is as follows:                           |
|                   |   | <u>2024</u> | <u>2023</u> |  |
| 105.33b (i)       | Pendapatan  | 119.333     | 101.602     | Revenue  |
| 105.33b (i)       | Beban   | (119.078)   | (101.279)   | Expenses   |
| 105.33b (i)       | Laba sebelum pajak dari operasi yang dihentikan                                     | 255         | 323         | Profit before tax from discontinued operations                             |
| 105.33b (ii)      | Pajak penghasilan   | (55)        | (23)        | Income tax   |
|                   | Laba tahun berjalan dari operasi yang dihentikan                                    | <u>200</u>  | <u>300</u>  | Profit for the year from discontinued operations                           |
| 105.33(c)         | Arus kas dari operasi yang dihentikan adalah sebagai berikut:                       |             |             | Cash flow from discontinued operations are as follows:                     |
|                   |   | <u>2024</u> | <u>2023</u> |  |
|                   | Kas neto dari aktivitas operasi   | 74          | 37          | Net cash from operating activities   |
|                   | Kas neto dipakai untuk aktivitas investasi  | (20)        | (3)         | Net cash used in investing activities                                      |
|                   | Kas neto dipakai untuk aktivitas pendanaan  | (5)         | -           | Net cash used in financing activities                                      |
|                   | Arus kas neto tahun berjalan  | <u>49</u>   | <u>34</u>   | Net cash flows for the year  |

**6. PIUTANG USAHA DAN LAINNYA**

**6. TRADE AND OTHER RECEIVABLES**

|           | 2024          | 2023          |  |
|-----------|---------------|---------------|--|
| 201.78(b) | 23.570        | 12.604        | Trade receivables from third parties   |
|           | (2.125)       | (1.236)       | Less: allowance of impairment loss     |
|           | <u>21.445</u> | <u>11.368</u> |  |
| 201.78(b) | 7.840         | 8.214         | Trade receivables from related parties |
|           | 29.285        | 19.582        | (Note 27)                              |
| 201.78(b) | 500           | 400           | Other receivables                      |
|           | <u>29.785</u> | <u>19.982</u> |  |

Per 31 Desember 2024 dan 2023, Grup tidak menjaminkan piutang usahanya.

As of 31 December 2024 and 2023, the Group did not pledge its trade receivables.

**7. ASET TIDAK LANCAR LAINNYA**

**7. OTHER NON-CURRENT ASSETS**

|                                      | 2024         | 2023         |                                     |
|--------------------------------------|--------------|--------------|-------------------------------------|
| Piutang karyawan                     | 3.175        | 3.402        | Employee receivables                |
| Piutang pihak berelasi (Catatan 27)  | 880          | 603          | Related party receivables (Note 27) |
| Uang jaminan yang dapat dikembalikan | 300          | 170          | Refundable deposits                 |
|                                      | <u>4.355</u> | <u>4.175</u> |                                     |

**8. INVESTASI PADA INSTRUMEN EKUITAS**

**8. INVESTMENT IN EQUITY SECURITIES**

Merupakan penyertaan saham pada perusahaan-perusahaan berikut:

Represent investment in shares in the following companies:

| 113.93(a), (b) | Nama investee/<br>Investee's name | Persentase kepemilikan/<br>Percentage of ownership |      | Hirarki nilai wajar<br>(Catatan 2e(ii))/<br>Fair value hierarchy<br>(Note 2e(ii)) | Nilai wajar/Fair value |               |
|----------------|-----------------------------------|--|------|---|------------------------|---------------|
|                |                                   | 2024   | 2023 |   | 2024                   | 2023          |
|                | PTEFG 1                           | 5%   | 5%   | Level 3   | 10.250                 | 10.250        |
|                | PT EFG 2                          | 5%   | -    | Level 3   | 2.590                  | -             |
|                |                                   |  |      |   | <u>12.840</u>          | <u>10.250</u> |

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**PSAK reference**      **8. INVESTASI PADA INSTRUMEN EKUITAS (LANJUTAN) 8. INVESTMENT IN EQUITY SECURITIES (CONTINUED)**

107.09 (d)      Ringkasan mutasi investasi pada instrumen ekuitas, termasuk perubahan nilai wajarnya, untuk tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:      A summary of movement in investment in equity securities, including the changes in fair value, for the year ended 31 December 2024 and 2023 was as follow:

|         | 2024                                  |                        |   |   |   |
|---------|---------------------------------------|------------------------|---|---|---|
|         | Saldo 1 Januari/<br>Balance 1 January | Pembelian/<br>Purchase | Penjualan/<br>Sale                              | Perubahan nilai wajar/<br>Changes in fair value | Saldo 31 Desember/<br>Balance 31 December |
| PTEFG 1 | 10.250                                | -                      | (500)   | 500   | 10.250                                    |
| PTEFG 2 | -                                     | 2.590                  | -   | -   | 2.590                                     |
|         | <u>10.250</u>                         | <u>2.590</u>           | <u>(500)</u>                                    | <u>500</u>                                      | <u>12.840</u>                             |
|         | 2023                                  |                        |   |   |   |
|         | Saldo 1 Januari/<br>Balance 1 January | Pembelian/<br>Purchase | Perubahan nilai wajar/<br>Changes in fair value | Saldo 31 Desember/<br>Balance 31 December       |   |
| PTEFG 1 | -                                     | 10.250                 | -   | 10.250  |   |

Grup menetapkan investasi pada instrumen ekuitas sebagai instrumen ekuitas yang diukur pada FVTPL. Grup tidak bermaksud untuk memiliki investasi pada instrumen ekuitas tersebut untuk tujuan strategis jangka panjang.

The Group designated the investment in equity securities as equity securities at the date of initial application as measured at FVTPL. The Group has no intention to hold the equity investment for long-term strategic purpose.

113.91(a),  
92, 93(d),  
93(h)(i), 99

| Jenis/<br>Type  | Teknik penilaian/<br>Valuation technique  | Input signifikan yang tidak dapat diobservasi/<br>Significant unobservable inputs                          | Keterkaitan antara input signifikan yang tidak dapat diobservasi dengan pengukuran nilai wajar /<br>Inter-relationship between significant unobservable inputs and fair value measurement                                    |
|---|---|--|--|
| Instrumen ekuitas (tidak terdaftar di bursa)/<br>Equity Securities (non-listed) | Pendekatan pasar – teknik perbandingan pasar: Model penilaian di dasarkan pada pengali pasar yang diturunkan dari harga kuotasian perusahaan yang sebanding dengan investee, disesuaikan dengan dampak non-marketability instrumen ekuitas, pendapatan dan EBITDA investee. Nilai estimasi disesuaikan dengan utang neto investee/<br>Market approach - market comparison technique: The valuation model is based on market multiples derived from quoted prices of companies comparable to the investee, adjusted for the effect of the non-marketability of the equity securities, and the revenue and EBITDA of the investee. The estimate is adjusted for the net debt of the investee. | Pengali pasar yang disesuaikan dalam rentang: 4 – 7x/<br>Adjusted market multiple within range of: 4 – 7x. | Estimasi nilai wajar akan bertambah (berkurang) apabila pengali pasar yang disesuaikan lebih besar (lebih kecil)/<br>The estimated fair value would increase (decrease) if the adjusted market multiple were higher (lower). |

Perubahan sewajarnya pada tanggal pelaporan atas input signifikan yang tidak dapat diobservasi akan memiliki dampak sebagai berikut:

Reasonably possible changes at the reporting date to the significant unobservable inputs would have the following effects:

|  | 2024  | 2023 |                          |
|--|-------|------|--------------------------|
| 113.93(h) (ii)      Pengali pasar yang disesuaikan |       |      | Adjusted market multiple |
| Jika naik 5%                                       | 181   | 75   | If increase 5%           |
| Jika turun 5%                                      | (181) | (75) | If decrease 5%           |

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| PSAK<br>reference          | 9. PERSEDIAAN  | 2024    | 2023    | 9. INVENTORIES  |
|----------------------------|--|---------|---------|---|
| 201.78(c)<br>202.36(b), 37 |  | 12.087  | 8.159   | Finished goods  |
|                            |  | 3.864   | 5.698   | Work in process   |
|                            |  | 2.287   | 6.322   | Raw materials, packaging materials<br>and consumables                         |
|                            |  | 1.224   | 2.135   | Material in transit   |
|                            |  | 19.462  | 22.314  |   |
|                            | Dikurangi: penyisihan penurunan nilai<br>persediaan                              | (1.314) | (1.100) | Less: provision for impairment loss of<br>inventories                         |
|                            |  | 18.148  | 21.214  |   |
| 202.36(e)-(f)              | Mutasi penyisihan kerugian penurunan nilai persediaan adalah<br>sebagai berikut: |         |         | Movement of provision for impairment loss of inventories was<br>as follow:    |
|                            |  | 1.100   | 830     | Balance, 1 January  |
|                            |  | 214     | 270     | Addition of provision   |
|                            |  | 1.314   | 1.100   | Balance, 31 December  |
| 202.36(h)                  | Pada tanggal 31 Desember 2024 dan 2023, Grup tidak<br>mejaminkan persediannya.   |         |         | As of 31 December 2024 and 2023, the Group did not pledge its<br>inventories. |

| 10. ASET TETAP    |  | 2024                     |  | 2023  |  | 10. FIXED ASSETS         |  |
|-------------------|--|--------------------------|--|---|--|--------------------------|--|
| PSAK<br>reference | 1 Januari/<br>January                              | Penambahan/<br>Additions | Perolehan<br>dari<br>kombinasi<br>bisnis/<br>Acquisition<br>through<br>business<br>combination | Pelepasan dan<br>reklasifikasi/<br>Disposals and<br>reclassifications | Reklasifikasi<br>ke aset<br>dikuasai<br>untuk dijual/<br>Reclassifi-<br>cation to<br>assets held<br>for sale | 31 Desember/<br>December | Cost   |
| 216.73(d)-(e)     | <b>Biaya perolehan</b>                             |                          |  |   |  |                          | <b>Land</b>  |
|                   | Tanah  | 7.840                    | -  | 2.400   | -  | 10.240                   | Land   |
|                   | Bangunan dan prasarana                             | 35.279                   | -  | 1.200   | 5.928  | 42.407                   | Buildings and<br>improvements                        |
|                   | Mesin dan peralatan                                | 91.824                   | 3.234  | 300   | 1.783  | 81.747                   | Machinery and equipment                              |
|                   | Peralatan kantor, perabotan<br>dan perlengkapan    | 2.610                    | 549  | -   | (582)  | 2.577                    | Office equipment, furniture<br>and fixtures          |
|                   | Kendaraan bermotor                                 | 2.717                    | 382  | -   | (184)  | 2.915                    | Motor vehicles                                       |
| 116.53(h)         | Aset hak-guna                                      | 11.419                   | 2.782  | -   | -  | 14.201                   | Right-of-use assets                                  |
|                   |  | 151.689                  | 6.947  | 3.900   | 6.945  | 154.087                  |  |
| 216.74(b)         | Aset dalam konstruksi                              | 16.385                   | 4.974  | -   | (8.304)  | 13.055                   | Assets under constructions                           |
|                   |  | 168.074                  | 11.921   | 3.900   | (1.359)  | 167.142                  |  |
|                   | <b>Akumulasi penyusutan</b>                        |                          |  |   |  |                          | <b>Accumulated depreciation</b>                      |
|                   | Bangunan dan prasarana                             | (12.735)                 | (882)  | -   | -  | (13.617)                 | Buildings and<br>improvements                        |
|                   | Mesin dan peralatan                                | (36.108)                 | (2.742)  | -   | 346  | (36.210)                 | Machinery and equipment                              |
|                   | Peralatan kantor, perabotan<br>dan perlengkapan    | (1.490)                  | (269)  | -   | 473  | (1.286)                  | Office equipment, furniture<br>and fixtures          |
|                   | Kendaraan bermotor                                 | (601)                    | (710)  | -   | 183  | (1.128)                  | Motor vehicles                                       |
| 116.53(a)         | Aset hak-guna                                      | (5.144)                  | (3.020)  | -   | -  | (8.164)                  | Right-of-use assets                                  |
|                   |  | (56.078)                 | (7.623)  | -   | 1.002  | (60.405)                 |  |
| 216.73(e)(v)      | Penyisihan penurunan nilai<br>mesin <sup>(a)</sup> | (2.300)                  | (100)  | -   | -  | (2.400)                  | Impairment allowance for<br>machinery <sup>(a)</sup> |
|                   | <b>Jumlah tercatat</b>                             | <b>109.696</b>           |  |   |  | <b>104.337</b>           | <b>Carrying amount</b>                               |

**Note (a):** PSAK 236 does not prescribe in which income statement line item(s) the impairment loss should be presented. Judgment is required, based on facts and circumstances, as to the classification of impairment loss.

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| PSAK<br>reference                  | 10. ASET TETAP (LANJUTAN)  | 2023                  |                          |   |                          | 10. FIXED ASSETS (CONTINUED)  |
|------------------------------------|--|-----------------------|--------------------------|---|--------------------------|---|
|                                    |  | 1 Januari/<br>January | Penambahan/<br>Additions | Pelepasan dan<br>reklasifikasi/<br>Disposals and<br>reclassifications | 31 Desember/<br>December |   |
| 216.73(d)-(e)                      | <b>Biaya perolehan</b>   |                       |                          |   |                          | <b>Cost</b>   |
|                                    | Tanah  | 7.840                 | -                        | -   | 7.840                    | Land  |
|                                    | Bangunan dan prasarana   | 32.667                | -                        | 2.612   | 35.279                   | Buildings and improvements  |
|                                    | Mesin dan peralatan  | 90.488                | -                        | 1.336   | 91.824                   | Machinery and equipment   |
|                                    | Peralatan kantor, perabotan dan perlengkapan   | 1.941                 | 722                      | (53)  | 2.610                    | Office equipment, furniture and fixtures  |
|                                    | Kendaraan bermotor   | 2.183                 | 852                      | (318)   | 2.717                    | Motor vehicles  |
| 116.53(h)                          | Aset hak-guna  | 4.557                 | 6.862                    | -   | 11.419                   | Right-of-use assets   |
|                                    |  | 139.676               | 8.436                    | 3.577   | 151.689                  |   |
| 216.74(b)                          | Aset dalam konstruksi  | 16.507                | 6.093                    | (6.215)   | 16.385                   | Assets under constructions  |
|                                    |  | 156.183               | 14.529                   | (2.638)   | 168.074                  |   |
|                                    | <b>Akumulasi penyusutan</b>  |                       |                          |   |                          | <b>Accumulated depreciation</b>   |
|                                    | Bangunan dan prasarana   | (11.998)              | (737)                    | -   | (12.735)                 | Buildings and improvements  |
|                                    | Mesin dan peralatan  | (35.045)              | (3.049)                  | 1.986   | (36.108)                 | Machinery and equipment   |
|                                    | Peralatan kantor, perabotan dan perlengkapan   | (1.350)               | (192)                    | 52  | (1.490)                  | Office equipment, furniture and fixtures  |
|                                    | Kendaraan bermotor   | (269)                 | (627)                    | 295   | (601)                    | Motor vehicles  |
| 116.53(a)                          | Aset hak-guna  | (2.819)               | (2.325)                  | -   | (5.144)                  | Right-of-use assets   |
|                                    |  | (51.481)              | (6.930)                  | 2.333   | (56.078)                 |   |
| 216.73(e)(v)                       | <b>Penyisihan penurunan nilai mesin<sup>(a)</sup></b>  | (2.000)               | (300)                    | -   | (2.300)                  | <b>Impairment allowance for machinery<sup>(a)</sup></b>   |
|                                    | <b>Jumlah tercatat</b>   | <b>102.702</b>        |                          |   | <b>109.696</b>           | <b>Carrying amount</b>  |
| 216.51, 61, 76(c)-(d)              | Pada tanggal 31 Desember 2024, manajemen telah menelaah estimasi masa manfaat dan metode penyusutan aset tetap dan hasilnya sudah tepat. Masa manfaat didasarkan pada estimasi periode di mana manfaat ekonomi masa depan akan diterima oleh Grup, dengan mempertimbangkan perubahan keadaan atau peristiwa yang tak terduga. Tidak terdapat perubahan estimasi masa manfaat maupun metode penyusutan aset tetap selama tahun berjalan.  |                       |                          |   |                          | As of 31 December 2024, management has reviewed the estimated useful lives and depreciation method of fixed assets and has found them to be appropriate. The useful lives are based on the estimated period over which future economic benefits will be received by the Group, taking into account any unexpected changes in circumstances or events. There is no change of the estimated useful lives and depreciation method during the year.   |
| 216.74(c), 207.43, 44(a)           | Pada tanggal 31 Desember 2024 dan 2023, terdapat saldo sebesar Rp 210 dan Rp 200 yang belum dilunasi untuk pembelian mesin dan peralatan tertentu.   |                       |                          |   |                          | As of 31 December 2024 and 2023, balances amounting to Rp 210 and Rp 200 remained unpaid for purchases of certain machinery and equipment.  |
| 236.126 (a) 236.130(a)-(c),(e),(g) | Selama tahun 2024 dan 2023, manajemen menyadari adanya keadaan yang mengindikasikan bahwa jumlah tercatat mesin tertentu tidak dapat dipulihkan sepenuhnya oleh karena pembatasan penggunaan mesin; oleh karena itu penyisihan penurunan nilai sebesar Rp 100 (2023: Rp 300) telah diakui di laba rugi. Manajemen mengestimasi jumlah terpulihkan dari mesin tersebut berdasarkan nilai pakainya. Estimasi nilai pakai ditentukan dengan menggunakan metode arus kas yang didiskontokan, dengan menggunakan tingkat diskonto sebelum pajak sebesar 11%. Rugi penurunan nilai termasuk dalam beban pokok penjualan. |                       |                          |   |                          | During 2024 and 2023, as management became aware of circumstances that indicated the carrying amounts of certain machinery could not be fully recovered due to restriction imposed on the usage of the machinery; therefore an impairment provision of Rp 100 (2023: Rp 300) was recognized in profit or loss. Management estimated the recoverable amount of the machinery based on its value in use. The estimate of value in use was determined using the discounted cash flow method, applying a pre-tax discount rate of 11%. The impairment loss was included in cost of revenue. |

**Note (a):** PSAK 236 does not prescribe in which income statement line item(s) the impairment loss should be presented. Judgment is required, based on facts and circumstances, as to the classification of impairment loss.

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| PSAK<br>reference        | 10. ASET TETAP (LANJUTAN)  | 10. FIXED ASSETS (CONTINUED)   |   |
|--------------------------|--|--|---|
| 216.74(b),<br>223.14, 26 | <p>Selama tahun berjalan, Grup mengalokasikan Rp 3.537 dari biaya pinjaman umum untuk biaya konstruksi fasilitas produksi yang sedang dibangun. Biaya ini merupakan biaya yang dapat diatribusikan secara langsung kepada konstruksi fasilitas produksi dan termasuk dalam biaya perolehan aset. Jumlah biaya pinjaman yang dikapitalisasi ditetapkan dengan menggunakan tingkat kapitalisasi sebesar 8% terhadap total biaya konstruksi. Tingkat kapitalisasi adalah rata-rata tertimbang dari biaya pinjaman yang berlaku untuk pinjaman yang masih terutang selama periode konstruksi.<sup>(a)</sup></p> <p>Tanah terdaftar dengan tiga sertifikat Hak Guna Bangunan (HGB) yang akan berakhir antara tahun 2025 dan 2054. Manajemen beryakinan bahwa hak penggunaan yang diberikan berdasarkan sertifikat ini akan dapat diperbaharui dengan biaya minimal.</p> | <p>During the current year, the Group allocated Rp 3,537 of the general borrowing costs to the construction costs of the production facility that is under construction. This cost was determined to be directly attributable to the construction of the production facility and has been included in the cost of the asset. The amount of the capitalized borrowing cost was determined by applying a capitalization rate of 8% to the total of construction costs. The capitalization rate is the weighted-average of the borrowing costs applicable to the borrowings that were outstanding during the construction period.<sup>(a)</sup></p> <p>Land is registered under three "Hak Guna Bangunan" (HGB) title certificates which will expire between 2025 and 2054. Management is certain that the usage rights granted under these certificates will be perpetually renewable at minimal cost.</p> |   |
| 216.74(a)                | Aset tetap tertentu, dengan jumlah total Rp 50.585, dijadikan agunan atas pinjaman bank (Catatan 15).  | Certain fixed assets, totaling Rp 50,585, are pledged as collateral for the bank loan (Note 15).   |   |
| 105.30                   | Pada tanggal 31 Desember 2024, aset tetap yang direklasifikasi ke kelompok lepasan dikuasai untuk dijual sejumlah Rp 13.100. Kelompok lepasan ini berkaitan dengan aset yang digunakan oleh PT XYZ (bagian dari segmen manufaktur). Lihat Catatan 5 untuk rincian lebih lanjut mengenai kelompok lepasan dikuasai untuk dijual.  | As of 31 December 2024, fixed assets reclassified to the disposal group held-for-sale amounts to Rp 13,100. The disposal group relates to assets that are used by PT XYZ (part of manufacturing segment). See Note 5 for further details regarding the disposal group held for sale.   |   |
| 116.52                   | Grup menyewa bangunan dan mesin untuk periode kontrak berkisar antara 3-5 tahun. Kontrak sewa termasuk opsi untuk memperbaharui periode sewa untuk tambahan durasi setelah akhir masa kontrak sesuai kesepakatan bersama.  | The Group leases a building and machinery for a term of ranging between 3-5 years. The contracts include an option to renew the lease for an additional period after the end of the contract term which is subject to mutual agreement.  |   |
|                          | Grup menilai pada saat permulaan sewa apakah Grup cukup pasti untuk mengeksekusi opsi perpanjangan. Grup menilai kembali apakah cukup pasti untuk mengeksekusi opsi tersebut apabila terdapat peristiwa signifikan atau perubahan signifikan atas keadaan yang berada dalam pengendalian Grup.   | The Group assesses at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassesses whether it is reasonably certain to exercise the options if there is a significant event or significant change in circumstances within its control.  |   |
|                          | Rekonsiliasi kelompok utama aset hak-guna adalah sebagai berikut:  | The reconciliation of right-of-use assets by major classifications was as follows:   |   |
|                          | <b>2024</b>  |  |   |
|                          | Bangunan/<br>Building  | Mesin/<br>Machinery  | Jumlah/<br>Total  |
| 116.53(j)                | 4.084  | 2.191  | 6.275   |
| 116.53(h)                | -  | 2.782  | 2.782   |
| 116.53(a)                | (1.433)  | (1.587)  | (3.020)   |
| 116.53(j)                | <u>2.651</u>   | <u>3.386</u>   | <u>6.037</u>  |
|                          |  |  | Balance at 1 January<br>Additions<br>Depreciation charge for the year<br>Balance at 31 December |
|                          | <b>2023</b>  |  |   |
|                          | Bangunan/<br>Building  | Mesin/<br>Machinery  | Jumlah/<br>Total  |
| 116.53(j)                | 1.314  | 424  | 1.738   |
| 116.53(h)                | 4.199  | 2.663  | 6.862   |
| 116.53(a)                | (1.429)  | (896)  | (2.325)   |
| 116.53(j)                | <u>4.084</u>   | <u>2.191</u>   | <u>6.275</u>  |
|                          |  |  | Balance at 1 January<br>Additions<br>Depreciation charge for the year<br>Balance at 31 December |

**Note (a):** The Group allocates a portion of its general borrowings for construction of qualifying asset (in accordance with PSAK 223), thus the disclosure for capitalization rate is applicable. The use of capitalization rate becomes relevant only in a situation where the borrowings are not specifically for the purpose of constructing a qualifying asset.

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| PSAK<br>reference | 10. ASET TETAP (LANJUTAN)   |       |       | 10. FIXED ASSETS (CONTINUED)  |
|-------------------|---|-------|-------|---|
|                   |   | 2024  | 2023  |   |
|                   | <b>Jumlah yang diakui dalam laba rugi</b>                                     |       |       | <i>Amounts recognized in profit or loss</i>   |
| 116.53(b)         | Bunga atas liabilitas sewa  | 625   | 423   | <i>Interest on lease liabilities</i>  |
| 116.53(e)         | Pembayaran sewa variabel yang tidak termasuk dalam pengukuran liabilitas sewa | 124   | 243   | <i>Variable lease payments not included in the measurement of lease liabilities</i> |
| 116.53(a)         | Beban penyusutan aset hak-guna  | 3.020 | 2.325 | <i>Depreciation of right-of use assets</i>  |
| 116.53(c), (d)    | Beban terkait sewa jangka pendek atau sewa aset bernilai-rendah               | 87    | 57    | <i>Expenses relating to leases of short-term or low value assets</i>                |

**11. PROPERTI INVESTASI**

**11. INVESTMENT PROPERTY**

Properti investasi terdiri dari tanah yang belum ditentukan penggunaannya di masa depan, berlokasi di kawasan industri di Cikarang, dimiliki berdasarkan sertifikat HGB, yang diperoleh pada tahun 2023 dengan biaya perolehan sebesar Rp 12.123. Oleh karena belum ada rencana untuk mengembangkan tanah tersebut untuk keperluan bisnis, maka properti ini diklasifikasikan sebagai properti investasi untuk tujuan kenaikan nilai.

*Investment property comprises of land with undetermined future use, located at industrial estate in Cikarang, held under a HGB certificate, which was acquired in 2023 at a cost of Rp 12,123. In the absence of a plan to develop the land for business use, this property has been classified as investment property for capital appreciation.*

|                       | 2024   | 2023   |                               |
|-----------------------|--------|--------|-------------------------------|
| Saldo per 1 Januari   | 13.447 | -      | <i>Balance at 1 January</i>   |
| Penambahan            | -      | 12.123 | <i>Additions</i>              |
| Perubahan nilai wajar | 2.301  | 1.324  | <i>Changes in fair value</i>  |
| Saldo per 31 Desember | 15.748 | 13.447 | <i>Balance at 31 December</i> |

240.75(e) Nilai wajar properti investasi pada tanggal 31 Desember 2024 dan 2023 didasarkan pada laporan penilai yang disiapkan oleh Kantor Jasa Penilai Publik Adi, Budi & Rekan, penilai independen yang terdaftar di Otoritas Jasa Keuangan, sebagaimana tertera dalam laporannya masing-masing tertanggal 9 Januari 2025 dan 10 Januari 2024.

*Fair value of investment property as at 31 December 2024 and 2023 was based on the appraisal valuation prepared by Kantor Jasa Penilai Publik Adi, Budi & Rekan, an independent appraisal registered in Otoritas Jasa Keuangan, as stated in its reports dated 9 January 2025 and 10 January 2024.*

113.93(a), (b), (d) Nilai wajar diestimasi dengan membandingkan harga properti sejenis. Dalam menentukan nilai tersebut, harga jual tanah sejenis yang berada pada lokasi yang berdekatan diperoleh dan disesuaikan dengan perbedaan ukuran. Input paling signifikan dalam pendekatan penilaian ini adalah harga per meter persegi. Input tersebut dipertimbangkan sebagai input Level 2 dalam hierarki pengukuran nilai wajar.

*The fair value was estimated in comparison with similar property prices. In determining the value, selling prices of comparable land located in close proximity were obtained and adjusted for differences in size. The most significant input into this valuation approach is price per square meter. The input is considered as Level 2 input in the fair value measurement hierarchy.*

240.75(f) Selama tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, properti investasi tidak disewakan sehingga tidak ada penghasilan rental.

*During the year ended 31 December 2024 and 2023, property investment is not leased out so there is no rental income.*

**12. INVESTASI PADA ENTITAS ASOSIASI**

**12. INVESTMENT IN ASSOCIATES**

112.21(a) Entitas asosiasi Grup adalah PT ASO, yang bergerak dalam bidang industri manufaktur kemasan produk konsumen di Indonesia. Entitas asosiasi didirikan di Indonesia di bulan Juli 2019 dan telah beroperasi secara komersial di bulan Januari 2022. Grup memiliki 30% kepemilikan langsung pada entitas asosiasi, yang diperoleh pada tahun 2022. Entitas asosiasi mempunyai modal saham yang terdiri atas saham biasa, yang dimiliki secara langsung oleh Grup. Negara tempat pendirian atau pendaftaran juga merupakan lokasi bisnis utamanya.

*The Group's associate is PT ASO, which is engaged in manufacturing of consumer products packaging in Indonesia. The associate was established in July 2019 in Indonesia and has commenced its commercial operation in January 2022. The Group has 30% direct ownership interest in the associate, acquired in 2022. The associate has share capital consisting solely of ordinary shares, which are held directly by the Group. The country of incorporation or registration is also their principal place of business.*

112.21(b) Investasi pada entitas asosiasi diukur menggunakan metode ekuitas. Tidak terdapat nilai pasar kuotasian atas ekuitas PT ASO.

*Investment in an associate is measured using equity-method. There is no quoted market price for PT ASO's equity.*



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| PSAK<br>reference   | 12. INVESTASI PADA ENTITAS ASOSIASI (LANJUTAN)   | 12. INVESTMENT IN ASSOCIATES (CONTINUED)   |
|---|--|--|
| 112.21<br>(b)(ii), PP12,<br>PP14                          | Tabel berikut ini meringkas informasi keuangan PT ASO sebagaimana tercantum dalam laporan keuangannya, disesuaikan dengan penyesuaian nilai wajar pada saat akuisisi dan perbedaan dalam kebijakan akuntansi. Tabel tersebut juga merekonsiliasi ringkasan informasi keuangan dengan jumlah tercatat kepentingan Grup pada PT ASO.         |  |
|   | <i>The following table summarizes the financial information of PT ASO as included in its own financial statements, adjusted for fair value adjustments at acquisition and differences in accounting policies. The table also reconciles the summarized financial information to the carrying amount of the Group's interest in PT ASO.</i> |  |
|   | <b>2024</b>  | <b>2023</b>  |
|   | <b>PT ASO</b>  | <b>PT ASO</b>  |
|   | <b>Percentage of ownership interest</b>  | <b>Percentage of ownership interest</b>  |
| 112.21(a)<br>(iv)   | 30%  | 30%  |
| 112.PP12<br>(b)(i)-(iv)                                   | Aset lancar<br>Aset tidak lancar<br>Liabilitas jangka pendek<br>Liabilitas jangka panjang<br>Aset neto (100%)  | 57.359<br>100.000<br>(28.220)<br>(89.884)<br>39.255  |
|   |  | 53.940<br>100.000<br>(28.000)<br>(93.436)<br>32.504  |
|   |  | Current assets<br>Non-current assets<br>Current liabilities<br>Non-current liabilities<br>Net assets (100%)  |
| 228.28  | Bagian Grup atas aset neto (30%)<br>Eliminasi laba yang belum terealisasi atas penjualan downstream<br>Goodwill  | 11.777<br>(1.677)<br>350   |
|   | Jumlah tercatat atas kepemilikan di entitas asosiasi (30%)   | 9.751<br>(1.532)<br>350  |
|   | 10.450   | 8.569  |
|   |  | Group's share of net assets (30%)<br>Elimination of unrealized profit on downstream sales<br>Goodwill  |
|   | The carrying amount of interest in associate (30%)   |  |
|   | <b>2024</b>  | <b>2023</b>  |
|   | <b>PT ASO</b>  | <b>PT ASO</b>  |
|   | <b>Percentage of ownership interest</b>  | <b>Percentage of ownership interest</b>  |
| 112.21(a) (iv)<br>112.PP12<br>(b)(v),(vi),<br>(viii),(ix) | 30%  | 30%  |
|   | Pendapatan<br>Laba dari operasi yang dilanjutkan (100%)<br>Penghasilan komprehensif lain (100%)<br>Jumlah penghasilan komprehensif (100%)<br>Jumlah penghasilan komprehensif (30%)   | 72.000<br>3.817<br>2.937<br>6.753<br>2.026   |
|   |  | 89.000<br>6.407<br>3.033<br>9.440<br>2.832   |
|   |  | Revenue<br>Profit from continuing operation (100%)<br>Other comprehensive income (100%)<br>Total comprehensive income (100%)<br>Total comprehensive income (30%) |
| 228.28  | Eliminasi laba yang belum terealisasi atas penjualan downstream<br>Bagian Grup atas total penghasilan komprehensif (30%)   | (145)<br>(137)   |
|   | 1.881  | 2.695  |
|   |  | Elimination of unrealized profit on downstream sales<br>Group's share of total comprehensive income (30%)  |

**13. ASET TAK BERWUJUD**

**13. INTANGIBLE ASSETS**

|            | 2024   |   |  |                   |                                 |
|------------|--|---|--|-------------------|---------------------------------|
|            | Lisensi perangkat lunak komputer/<br>Computer software license | Sertifikat emisi/<br>Emissions certificate <sup>(a)</sup> | Hubungan pelanggan/<br>Customer relationship | Jumlah/<br>Amount |                                 |
| 238.118(e) |  |   |  |                   | <b>Acquisition cost</b>         |
|            | Saldo 1 Januari  | -   | -  | 6.000             | Balance at 1 January            |
|            | Perolehan:   |   |  |                   | Acquisition                     |
|            | Pengembangan internal  | -   | -  | 500               | Internal developments           |
|            | Kombinasi bisnis   | -   | 100  | 100               | Business combination            |
|            | Pembelian  | 420   | -  | 420               | Purchases                       |
|            | Saldo 31 Desember  | 6.500   | 420  | 100               | 7.020                           |
|            |  |   |  |                   | Balance at 31 December          |
|            |  |   |  |                   | <b>Accumulated amortization</b> |
|            | Saldo 1 Januari  | (1.459)   | -  | -                 | (1.459)                         |
|            | Amortisasi   |   |  |                   | Amortization                    |
|            | Saldo 31 Desember  | (946)   | -  | (4)               | (950)                           |
|            | (2.405)  | -   | (4)  | -                 | (2.409)                         |
|            | Saldo 31 Desember  | (2.405)   | -  | (4)               | (2.409)                         |
|            |  |   |  |                   | Balance at 31 December          |
|            | Jumlah tercatat  | 4.095   | 420  | 96                | 4.611                           |
|            |  |   |  |                   | Carrying amount                 |

Note (a): The Accounting Standards do not contain specific guidance on accounting for emissions allowances. In our view, a polluting entity participating in a cap and trade scheme should choose an accounting policy, to be applied consistently, to account for emissions allowances based on the following approaches:

- As intangible assets: Under this approach, it is argued that emissions certificates are identifiable non-monetary assets that do not have physical substance and that therefore they meet the definition of an intangible asset.
- As inventories: Under this approach, it is argued that emissions certificates are effectively an input to be consumed in the production process, similar to inventories.

The Group has elected to account for emissions allowances as intangible assets.

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PSAK  
reference

**13. ASET TAK BERWUJUD (LANJUTAN)**

**13. INTANGIBLE ASSETS (CONTINUED)**

|                             |                        | 2023  |   |  |                   |                                 |
|-----------------------------|------------------------|---|---|--|-------------------|---------------------------------|
|                             |                        | Lisensi<br>perangkat lunak<br>komputer/<br>Computer<br>software license | Sertifikat emisi/<br>Emissions<br>certificate | Hubungan<br>pelanggan/<br>Customer<br>relationship | Jumlah/<br>Amount |                                 |
| <b>Biaya perolehan</b>      |                        |   |   |  |                   | <b>Acquisition cost</b>         |
|                             | Saldo 1 Januari        | 6.000   | -   | -  | 6.000             | Balance at 1 January            |
|                             | Perolehan:             |   |   |  |                   | Acquisition                     |
|                             | Pengembangan internal  | -   | -   | -  | -                 | Internal developments           |
|                             | Kombinasi bisnis       | -   | -   | -  | -                 | Business combination            |
|                             | Pembelian              | -   | -   | -  | -                 | Purchases                       |
|                             | Saldo 31 Desember      | 6.000   | -   | -  | 6.000             | Balance at 31 December          |
| <b>Akumulasi amortisasi</b> |                        |   |   |  |                   | <b>Accumulated amortization</b> |
|                             | Saldo 1 Januari        | (659)   | -   | -  | (659)             | Balance at 1 January            |
|                             | Amortisasi             | (800)   | -   | -  | (800)             | Amortization                    |
|                             | Saldo 31 Desember      | (1.459)   | -   | -  | (1.459)           | Balance at 31 December          |
|                             | <b>Jumlah tercatat</b> | <b>4.541</b>  | <b>-</b>                                      | <b>-</b>   | <b>4.541</b>      | <b>Carrying amount</b>          |

238.18(d)

Amortisasi termasuk dalam beban penjualan dan distribusi dan beban administrasi.

Amortization expense is included in selling and distribution, and administrative expenses.

Grup membeli sertifikat emisi sebesar Rp 500 selama tahun 2024 (2023: nihil) pada platform perdagangan. Sertifikat tersebut dibeli dan diharapkan akan digunakan untuk mengurangi dengan emisi karbon di masa mendatang.

The Group purchased emissions certificates amounting to Rp 500 during 2024 (2023: nil) on a trading platform. The certificates are purchased and is expected to be utilized to offset future carbon emissions.

**14. AKUISISI ENTITAS ANAK DAN GOODWILL**

**14. ACQUISITION OF SUBSIDIARY AND GOODWILL**

103.PP64,  
59-63

Pada tanggal 1 November 2024, Perseroan mengakuisisi 70% kepemilikan saham di PT LNMN ("LNMN") melalui pembelian saham dari pemilik sebelumnya dan memperoleh pengendalian atas LNMN dengan jumlah imbalan sebesar Rp 9.000.

On 1 November 2024, the Company acquired 70% shares ownership in PT LNMN ("LNMN") through purchase of shares from its former owners and obtained control over LNMN, for total considerations of Rp 9,000.

103.PP64  
(f)

Tabel berikut meringkas tanggal akuisisi dan nilai wajar dari setiap kelompok utama imbalan yang dialihkan.

The following table summarises the acquisition date fair value of each major class of consideration transferred.

|  |                              | 2024  |                                 |
|--|------------------------------|-------|---------------------------------|
|  | Kas                          | 8.500 | Cash                            |
|  | Imbalan kontinjensi          | 500   | Contingent consideration        |
|  | Total imbalan yang dialihkan | 9.000 | Total consideration transferred |

103.B64(g),  
B67(b)

Perseroan telah menyetujui untuk membayar pemegang saham pihak penjual dalam waktu tiga tahun tambahan imbalan sebesar Rp 1.500 jika EBITDA kumulatif dari entitas yang diakuisisi selama tiga tahun mendatang melebihi Rp 3.000. Grup telah memasukkan Rp 500 sebagai imbalan kontinjen terkait dengan imbalan tambahan tersebut, yang merupakan nilai wajar pada tanggal akuisisi. Pada tanggal 31 Desember 2024, imbalan yang dialihkan meningkat menjadi Rp 510 (lihat Catatan 17).

The Company has agreed to pay the selling shareholders in three years' time additional consideration of Rp 1,500 if the acquiree's cumulative EBITDA over the next three years exceed Rp 3,000. The Group has included Rp 500 as contingent consideration related to the additional consideration, which represents its fair value at the date of acquisition. At 31 December 2024, the contingent consideration had increased to Rp 510 (see Note 17).

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|                           |  |   |
|---------------------------|--|---|
| <b>PSAK<br/>reference</b> | <b>14. AKUISISI ENTITAS ANAK DAN GOODWILL<br/>(LANJUTAN)</b> | <b>14. ACQUISITION OF SUBSIDIARY AND GOODWILL<br/>(CONTINUED)</b> |
|---------------------------|--|---|

|                     |  |   |
|---------------------|--|---|
| 103.PP64<br>(h)-(i) | Berikut ini ringkasan imbalan yang dialihkan, dan jumlah yang diakui atas kelompok utama aset yang diperoleh dan liabilitas yang diambil alih pada tanggal akuisisi: | The following summarizes consideration transferred, and the major classes of recognized amounts of assets acquired and liabilities assumed at the acquisition date: |
|---------------------|--|---|

**2024**

|   |         |  |
|---|---------|--|
| Kas dan setara kas                              | 1.000   |  |
| Piutang usaha dan lainnya                       | 5.000   | Cash and cash equivalents              |
| Persediaan                                      | 6.000   | Trade and other receivables            |
| Aset lancar lainnya                             | 500     | Inventories                            |
| Aset tetap                                      | 3.900   | Other current assets                   |
| Aset takberwujud                                | 100     | Fixed assets                           |
| Utang usaha dan lainnya                         | (3.680) | Intangible assets                      |
| Pinjaman  | (500)   | Trade and other payables               |
| Liabilitas imbalan kerja                        | (2.000) | Loans and borrowings                   |
| Liabilitas pajak tangguhan                      | (320)   | Employee benefits liabilities          |
| Jumlah aset neto teridentifikasi yang diperoleh | 10.000  | Deferred tax liabilities               |
|   |         | Total identifiable net assets acquired |

|        |  |   |
|--------|--|---|
| 103.61 | Teknik penilaian yang digunakan untuk mengukur nilai wajar dari aset material yang diperoleh adalah sebagai berikut: | The valuation techniques used for measuring the fair value of material assets acquired were as follows: |
|--------|--|---|

**Aset tetap** - Teknik perbandingan pasar dan teknik biaya: Model penilaian mempertimbangkan harga pasar untuk barang serupa jika tersedia, dan biaya penggantian yang disusutkan jika sesuai. Biaya penggantian yang disusutkan mencerminkan penyesuaian untuk penurunan fisik serta keusangan fungsional dan ekonomik.

**Fixed assets** - Market comparison technique and cost technique: The valuation model considers market prices for similar items when they are available, and depreciated replacement cost when appropriate. Depreciated replacement cost reflects adjustments for physical deterioration as well as functional and economic obsolescence.

**Aset takberwujud** - Multi-period excess earning method: Multi-period excess earning method mempertimbangkan nilai kini dari arus kas neto yang diperkirakan akan dihasilkan dari hubungan pelanggan, dengan mengecualikan arus kas yang terkait dengan aset kontributif.

**Intangible assets** - Multi-period excess earning method: The multi-period excess earnings method considers the present value of net cash flows expected to be generated by the customer relationships, by excluding any cash flows related to contributory assets.

**Persediaan** - Teknik perbandingan pasar: Nilai wajar ditentukan berdasarkan perkiraan harga jual dalam kegiatan usaha normal dikurangi dengan perkiraan biaya penyelesaian dan penjualan, serta margin keuntungan yang wajar berdasarkan upaya yang diperlukan untuk menyelesaikan dan menjual persediaan.

**Inventories** - Market comparison technique: The fair value is determined based on the estimated selling price in the ordinary course of business less the estimated costs of completion and sale, and a reasonable profit margin based on the effort required to complete and sell the inventories.

|             |  |   |
|-------------|--|---|
| 103.PP64(f) | Goodwill yang diakui dari hasil akuisisi adalah sebagai berikut: | Goodwill recognized as a result of the acquisition was as follow: |
|-------------|--|---|

**2024**

|   |          |   |
|---|----------|---|
| Imbalan yang dialihkan  | 9.000    |   |
| Kepentingan nonpengendali, berdasarkan proporsi kepentingan dalam jumlah aset dan liabilitas yang diakui dari entitas yang diakuisisi | 3.000    | Consideration transferred   |
| Nilai wajar aset neto yang teridentifikasi  | (10.000) | Non-controlling interests, based on their proportionate interest in the recognized amounts of the assets and liabilities of the entity acquired |
| Goodwill  | 2.000    | Fair value of identifiable net assets   |
|   |          | Goodwill  |

|                         |   |  |
|-------------------------|---|--|
| 103.PP64(q)<br>(i)-(ii) | Untuk dua bulan yang berakhir pada tanggal 31 Desember 2024, LNMN menyumbangkan pendapatan sebesar Rp 1.300 dan laba sebesar Rp 200 terhadap hasil Grup. Jika akuisisi terjadi pada tanggal 1 Januari 2024, manajemen memperkirakan pendapatan konsolidasian adalah sebesar Rp 1.772.667, dan laba konsolidasian tahun berjalan adalah sebesar Rp 174.386. Dalam menentukan nilai wajar, yang ditentukan secara sementara, yang timbul pada tanggal akuisisi akan sama jika akuisisi terjadi pada tanggal 1 Januari 2024. | For the two months ended 31 December 2024, LNMN contributed revenue of Rp 1,300 and profit of Rp 200 to the Group's result. If the acquisition had occurred on 1 January 2024, management estimates that consolidated revenue would have been Rp 1,772,667, and consolidated profit for the year would have been Rp 174,386. In determining these amounts, management has assumed that the fair value adjustments, determined provisionally, that arose on the date of acquisition would have been same if the acquisition had occurred on 1 January 2024. |
|-------------------------|---|--|

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| PSAK<br>reference        | 14. AKUISISI ENTITAS ANAK DAN GOODWILL<br>(LANJUTAN)   | 14. ACQUISITION OF SUBSIDIARY AND GOODWILL<br>(CONTINUED)  |
|--------------------------|--|--|
| 236.134                  | <b>Pengujian penurunan nilai untuk Unit Penghasil Kas (“UPK”) yang mengandung goodwill</b>   | <b>Impairment testing for Cash Generating Unit (“CGU”) containing goodwill</b>   |
| 236.134(a)               | Untuk tujuan pengujian penurunan nilai, goodwill telah dialokasikan ke CGU (divisi operasi) Grup, yaitu segmen manufaktur.   | For the purpose of impairment testing, goodwill has been allocated to the Group’s CGU (operating division) i.e. manufacturing segment.   |
| 201.125,<br>236.134(c)   | Jumlah yang dapat diperoleh kembali dari UPK ini didasarkan pada nilai pakainya, yang ditentukan dengan mendiskontokan arus kas masa depan yang dihasilkan dari penggunaan UPK secara berkelanjutan. Jumlah tercatat UPK tersebut ditentukan lebih rendah dari jumlah terpulihkannya, sehingga tidak ada penurunan nilai yang diakui.  | The recoverable amount of this CGU was based on its value in use, determined by discounting the future cash flows to be generated from the continuing use of the CGU. The carrying amount of the CGU was determined to be lower than its recoverable amount, thus no impairment loss was recognized.   |
| 236.134(d)(i)            | Asumsi utama yang digunakan dalam estimasi nilai pakai adalah sebagai berikut:   | The key assumptions used in the estimation of value in use were as follows:  |
|                          | <b>2024</b>  | <b>2023</b>  |
|                          | Tingkat diskonto 12%   | 12,5% <span style="float: right;">Discount rate</span>   |
|                          | Tingkat pertumbuhan nilai terminal 5%  | 5% <span style="float: right;">Terminal value growth rate</span>   |
|                          | Tingkat pertumbuhan EBITDA yang dianggarkan (rata-rata lima tahun ke depan) 6%   | 7% <span style="float: right;">Budgeted EBITDA growth rate (average of next five years)</span>   |
| 236.134<br>(d)(v)        | Tingkat diskonto adalah tingkat diskonto sebelum pajak yang dihitung dengan metode iteratif dari arus kas setelah pajak dan tingkat diskonto setelah pajak. Tingkat diskonto setelah pajak merupakan ukuran setelah pajak yang diperkirakan berdasarkan historis biaya modal rata-rata tertimbang dari rata-rata industri.   | Discount rate was a pre-tax discount rate calculated using iterative method from post-tax cash flows and post-tax discount rate. Post-tax discount rate was a post-tax measure estimated based on the historical industry average weighted average cost of capital.  |
| 236.134(d)<br>(ii)-(iii) | Arus kas lima tahun dimasukkan dalam model arus kas yang didiskontokan. Tingkat pertumbuhan jangka panjang hingga abadi telah ditentukan sebagai nilai yang lebih rendah antara tingkat produk domestik bruto (PDB) nominal di negara tempat UPK beroperasi dan tingkat pertumbuhan EBITDA tahunan gabungan jangka panjang yang diperkirakan oleh manajemen.   | Five years of cash flows were included in the discounted cash flow model. A long-term growth rate into perpetuity has been determined as the lower of the nominal gross domestic product (GDP) rate for the country in which the CGU operates and the long-term compound annual EBITDA growth rate estimated by management.  |
| 236.134<br>(d)(iii)      | EBITDA yang dianggarkan didasarkan pada ekspektasi hasil masa depan dengan mempertimbangkan pengalaman masa lalu, disesuaikan dengan antisipasi pertumbuhan pendapatan. Pertumbuhan pendapatan diproyeksikan dengan mempertimbangkan tingkat pertumbuhan rata-rata yang dialami selama lima tahun terakhir dan perkiraan volume penjualan dan pertumbuhan harga untuk lima tahun ke depan. Diasumsikan bahwa harga jual akan tumbuh dengan margin konstan di atas perkiraan inflasi selama lima tahun ke depan, sejalan dengan informasi yang diperoleh dari broker eksternal yang mempublikasikan analisis statistik tren pasar jangka panjang. | The budgeted EBITDA was based on expectation of future outcome taking into account past experience, adjusted for anticipated revenue growth. Revenue growth was projected taking into account the average growth levels experienced over the past five years and the estimated sales volume and price growth for the next five years. It was assumed that the sales prices would grow at a constant margin above forecasted inflation over the next five years, in line with information obtained from external brokers who publish a statistical analysis of long-term market trends. |
| 236.134(f)(i)            | Estimasi jumlah terpulihkan UPK tersebut melebihi jumlah tercatatnya sekitar Rp 5.500. Manajemen telah mengidentifikasi bahwa perubahan yang wajar dalam dua asumsi utama dapat menyebabkan jumlah tercatat melebihi jumlah terpulihkan. Tabel berikut menunjukkan jumlah perubahan kedua asumsi tersebut secara individual agar estimasi jumlah terpulihkan sama dengan jumlah tercatat.  | The estimated recoverable amount of the CGU exceeded its carrying amount by approximately Rp 5,500. Management has identified that a reasonably possible change in two key assumptions could cause the carrying amount to exceed the recoverable amount. The following table shows the amount by which these two assumptions would need to change individually for the estimated recoverable amount to be equal to the carrying amount.  |
| 236.134<br>(f)(iii)      | Perubahan yang diperlukan untuk jumlah tercatat sama dengan jumlah yang dapat diperoleh kembali.   | Change required for carrying amount to equal recoverable amount.   |
|                          | <b>2024</b>  | <b>2023</b>  |
|                          | Tingkat diskonto 2%  | 3% <span style="float: right;">Discount rate</span>  |
|                          | Tingkat pertumbuhan EBITDA yang dianggarkan (3%)   | (4%) <span style="float: right;">Budgeted EBITDA growth rate</span>  |

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|---------------------------|--|---|
| <b>PSAK<br/>reference</b> | <b>14. AKUISISI ENTITAS ANAK DAN GOODWILL<br/>(LANJUTAN)</b> | <b>14. ACQUISITION OF SUBSIDIARY AND GOODWILL<br/>(CONTINUED)</b> |
|---------------------------|--|---|

|                     |  |   |
|---------------------|--|---|
| 103.PP64<br>(e),(k) | Goodwill terutama berkaitan dengan sinergi yang diharapkan dari integrasi bisnis yang diakuisisi ke dalam bisnis Grup yang ada. Goodwill yang diakui tidak diharapkan dapat dikurangkan untuk tujuan perpajakan. | Goodwill is attributable mainly to synergies expected from integrating the business acquired into the Group's existing business. The goodwill recognized is not expected to be deductible for tax purposes. |
|---------------------|--|---|

|                           |                     |                                 |
|---------------------------|---------------------|---------------------------------|
| <b>PSAK<br/>reference</b> | <b>15. PINJAMAN</b> | <b>15. LOANS AND BORROWINGS</b> |
|---------------------------|---------------------|---------------------------------|

|            | 2024   |                                | 2023                      |                                |        |        |   |
|------------|--|--------------------------------|---------------------------|--------------------------------|--------|--------|---|
|            | Jangka pendek/<br>Current  | Jangka panjang/<br>Non-current | Jangka pendek/<br>Current | Jangka panjang/<br>Non-current |        |        |   |
| 107.7,8(f) | PT Bank Aria, Jakarta <sup>(a)</sup><br>fasilitas kredit investasi,<br>fasilitas maksimum<br>Rp 100.000 (2023:<br>Rp 95.000), diagunkan<br>dengan aset tetap Grup (lihat<br>Catatan 10); dikenakan bunga<br>tahunan sebesar <i>cost of funds</i><br>ditambah 2,5%; jatuh tempo<br>pada tanggal 31 Desember<br>2029 |                                | 11.137                    | 45.065                         | 16.450 | 40.300 | <sup>(a)</sup> PT Bank Aria, Jakarta<br>investment credit facility;<br>maximum facility Rp 100,000<br>(2023: Rp 95,000);<br>collateralized<br>by the Group's fixed assets<br>(See Note 10); bearing<br>interest at an annual rate<br>equal to the cost of fund plus<br>2.5%; due on 31 December<br>2029 |
|            | PT Bank<br>Hongkong, Jakarta <sup>(a)</sup><br>fasilitas kredit investasi,<br>fasilitas maksimum<br>Rp 80.000 (2023: Rp 85.000);<br>tidak ada agunan; dikenakan<br>bunga tahunan sebesar JIBOR<br>ditambah 3%; jatuh tempo<br>pada tanggal 31 Desember<br>2030   |                                | 11.229                    | 39.098                         | 17.874 | 40.853 | <sup>(a)</sup> PT Bank Hongkong,<br>Jakarta investment credit<br>facility; maximum facility<br>Rp 80,000 (2023:<br>Rp 85,000); no collateral;<br>bearing interest at annual<br>rate equal to JIBOR plus 3%;<br>due on 31 December 2030  |
|            | Liabilitas sewa  |                                | 3.827                     | 3.967                          | 2.181  | 5.754  | Lease liabilities   |
|            |  |                                | 26.193                    | 88.130                         | 36.505 | 86.907 |   |

|                                  |  |   |
|----------------------------------|--|---|
| 207.43.44A-<br>44E;<br>116.53(g) | Rekonsiliasi mutasi liabilitas terhadap arus kas yang timbul dari aktivitas pendanaan: | Reconciliation of movements of liabilities to cash flows arising from financing activities: |
|----------------------------------|--|---|

|   | 2024     | 2023    |   |
|---|----------|---------|---|
| Saldo 1 Januari   | 123.412  | 117.420 | Balance at 1 January                                      |
| Arus kas:   |          |         | Cash flows:   |
| Penerimaan dari pinjaman  | 20.430   | 7.120   | Proceeds from loans                                       |
| Pembayaran pinjaman   | (29.378) | (5.893) | Repayments of loans                                       |
| Pembayaran liabilitas sewa  | (2.923)  | (2.797) | Payments of lease liabilities                             |
| Perubahan nonkas <sup>(b)</sup> :                                 |          |         | <sup>(b)</sup> Non-cash changes:                          |
| Perubahan yang timbul dari perolehan<br>pengendalian entitas anak | (500)    | -       | Changes arising from obtaining<br>control of subsidiaries |
| Sewa baru   | 2.782    | 6.862   | New leases  |
| Kapitalisasi biaya pinjaman                                       | 500      | 700     | Capitalization of borrowing cost                          |
| Saldo 31 Desember   | 114.323  | 123.412 | Balance at 31 December                                    |

**Note (a):** This balance represents amortized cost of the loan i.e. the outstanding loan principal amount, plus accrued interest, and minus transaction cost.

**Note (b):** The illustrative disclosure for non-cash changes is based on the assumptions that the non-cash changes are only from the following transactions: loans and borrowings assumed arising from acquisition of a subsidiary, recognition of lease liabilities without cash implications, and capitalized borrowing costs. If there are other types of non-cash change relating to financing activities, for example from unrealized foreign exchange gain or loss movements, then each type of non-cash change should be disclosed separately in accordance with PSAK 207.44B.

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*(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)*

| PSAK<br>reference                             | 15. PINJAMAN (LANJUTAN)   | 15. LOANS AND BORROWINGS (CONTINUED)  |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|---|---|---|------|------|---------------------------------------|--|--|------|---|-------|------|-------|-------|------|-------|-------|------|-------|-----|------|-------|---|--|-------|-------|----------------------------|-------|-------|----------------------------|-------|-------|---------------------------------------|---------|---------|--|-------|-------|---|--|------|--|------|--|------|--|------|--|------|--|--|---|--|--|--|---|--|---|--|
| 201.72B,<br>76ZA                              | Perjanjian pinjaman PT Bank Aria mencakup pembatasan terhadap perolehan pinjaman baru. Grup juga disyaratkan untuk menjaga rasio utang Grup (didefinisikan dalam <i>covenant</i> sebagai pinjaman dan utang usaha dan utang lainnya Grup) terhadap total ekuitas grup maksimum 1 kali pada setiap akhir kuartal, jika tidak maka pinjaman akan dilunasi sesuai permintaan.  | <i>The bank loan agreements of PT Bank Aria include restriction to obtain new loan. The Group is also required to maintain ratio between the Group's debt (defined in the covenant as the Group's loans and borrowings and trade and other payables) and the Group's total equity maximum 1 time at the end of each quarter, otherwise the loan will be repayable on demand.</i>  |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 201.75;<br>76ZA,<br>107.18-19                 | Grup melampaui ambang <i>leverage</i> maksimum pada kuartal ketiga tahun 2024 dan ambang batas tersebut tetap terlampaui pada tanggal 31 Desember 2024. Namun, manajemen memperoleh <i>waiver</i> dari bank pada bulan Oktober 2024, yang diperpanjang sampai bulan Maret 2026. Oleh karena itu, pinjaman tersebut tidak dibayarkan sesuai permintaan pada tanggal 31 Desember 2024 dan diklasifikasikan sebagai liabilitas jangka panjang pada tanggal 31 Desember 2024 karena Grup mempunyai hak untuk menunda pelunasan pinjaman selama minimal 12 bulan setelah periode pelaporan.  | <i>The Group exceeded its maximum leverage threshold in the third quarter of 2024 and the threshold was still exceeded as of 31 December 2024. However, management obtained a waiver from the bank in October 2024, which extends until March 2026. Accordingly, the loan was not payable on demand at 31 December 2024 and is classified as non-current liabilities as of 31 December 2024 because the Group has an existing right to defer settlement of the loan for at least 12 months after the reporting period.</i>  |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 116.58,<br>107.39                             | Liabilitas sewa pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:  | <i>Lease liabilities as of 31 December 2024 and 2023 were as follows:</i>   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center; border-bottom: 1px solid black;">2024</th> <th style="text-align: center; border-bottom: 1px solid black;">2023</th> </tr> </thead> <tbody> <tr> <td>Liabilitas sewa akan dibayarkan pada:</td> <td></td> <td></td> </tr> <tr> <td>    2024</td> <td style="text-align: right;">-</td> <td style="text-align: right;">3.486</td> </tr> <tr> <td>    2025</td> <td style="text-align: right;">2.884</td> <td style="text-align: right;">2.982</td> </tr> <tr> <td>    2026</td> <td style="text-align: right;">2.297</td> <td style="text-align: right;">1.409</td> </tr> <tr> <td>    2027</td> <td style="text-align: right;">1.836</td> <td style="text-align: right;">730</td> </tr> <tr> <td>    2028</td> <td style="text-align: right;">1.668</td> <td style="text-align: right;">-</td> </tr> <tr> <td>Jumlah pembayaran sewa minimum di masa depan</td> <td style="text-align: right; border-top: 1px solid black;">8.685</td> <td style="text-align: right; border-top: 1px solid black;">8.607</td> </tr> <tr> <td>Bunga atas pembayaran sewa</td> <td style="text-align: right;">(891)</td> <td style="text-align: right;">(672)</td> </tr> <tr> <td>Nilai kini pembayaran sewa</td> <td style="text-align: right;">7.794</td> <td style="text-align: right;">7.935</td> </tr> <tr> <td>Liabilitas sewa, bagian jangka pendek</td> <td style="text-align: right; border-top: 1px solid black;">(3.827)</td> <td style="text-align: right; border-top: 1px solid black;">(2.181)</td> </tr> <tr> <td>Liabilitas sewa, bagian jangka panjang</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">3.967</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">5.754</td> </tr> </tbody> </table> |   | 2024 | 2023 | Liabilitas sewa akan dibayarkan pada: |  |  | 2024 | - | 3.486 | 2025 | 2.884 | 2.982 | 2026 | 2.297 | 1.409 | 2027 | 1.836 | 730 | 2028 | 1.668 | - | Jumlah pembayaran sewa minimum di masa depan | 8.685 | 8.607 | Bunga atas pembayaran sewa | (891) | (672) | Nilai kini pembayaran sewa | 7.794 | 7.935 | Liabilitas sewa, bagian jangka pendek | (3.827) | (2.181) | Liabilitas sewa, bagian jangka panjang | 3.967 | 5.754 | <p><i>Lease liabilities are payable as follows:</i></p> <table style="width: 100%;"> <tbody> <tr> <td style="width: 60%;"></td> <td style="text-align: right;">2024</td> </tr> <tr> <td></td> <td style="text-align: right;">2025</td> </tr> <tr> <td></td> <td style="text-align: right;">2026</td> </tr> <tr> <td></td> <td style="text-align: right;">2027</td> </tr> <tr> <td></td> <td style="text-align: right;">2028</td> </tr> <tr> <td><i>Total future minimum lease payments</i></td> <td style="text-align: right;"></td> </tr> <tr> <td><i>Interest portion of the lease payments</i></td> <td style="text-align: right;"></td> </tr> <tr> <td><i>Present value of lease payments</i></td> <td style="text-align: right;"></td> </tr> <tr> <td><i>Lease liabilities, current portion</i></td> <td style="text-align: right;"></td> </tr> <tr> <td><i>Lease liabilities, non-current portion</i></td> <td style="text-align: right;"></td> </tr> </tbody> </table> |  | 2024 |  | 2025 |  | 2026 |  | 2027 |  | 2028 | <i>Total future minimum lease payments</i> |  | <i>Interest portion of the lease payments</i> |  | <i>Present value of lease payments</i> |  | <i>Lease liabilities, current portion</i> |  | <i>Lease liabilities, non-current portion</i> |  |
|   | 2024  | 2023  |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Liabilitas sewa akan dibayarkan pada:         |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 2024  | -   | 3.486   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 2025  | 2.884   | 2.982   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 2026  | 2.297   | 1.409   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 2027  | 1.836   | 730   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 2028  | 1.668   | -   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Jumlah pembayaran sewa minimum di masa depan  | 8.685   | 8.607   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Bunga atas pembayaran sewa                    | (891)   | (672)   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Nilai kini pembayaran sewa                    | 7.794   | 7.935   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Liabilitas sewa, bagian jangka pendek         | (3.827)   | (2.181)   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| Liabilitas sewa, bagian jangka panjang        | 3.967   | 5.754   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | 2024  |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | 2025  |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | 2026  |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | 2027  |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
|   | 2028  |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| <i>Total future minimum lease payments</i>    |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| <i>Interest portion of the lease payments</i> |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| <i>Present value of lease payments</i>        |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| <i>Lease liabilities, current portion</i>     |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| <i>Lease liabilities, non-current portion</i> |   |   |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 116.59(b)(ii)                                 | Beberapa sewa gedung dan mesin mengandung opsi perpanjangan yang dapat dilaksanakan oleh Grup sebelum akhir periode kontrak yang tidak dapat dibatalkan. Jika memungkinkan, Grup berupaya untuk memasukkan opsi perpanjangan dalam sewa baru untuk memberikan fleksibilitas operasional. Opsi perpanjangan yang dimiliki hanya dapat dilaksanakan oleh Grup dan bukan oleh pesewa. Grup menilai pada awal sewa apakah cukup pasti untuk melaksanakan opsi perpanjangan. Grup menilai kembali penilaian ini jika terdapat peristiwa signifikan atau perubahan signifikan dalam keadaan yang berada dalam pengendalian Grup.  | <i>Some leases of buildings and machinery contain extension options exercisable by the Group before the end of the non-cancellable contract period. Where practicable, the Group seeks to include extension options in new leases to provide operational flexibility. The extension options held are exercisable only by the Group and not by the lessors. The Group assess at lease commencement whether it is reasonably certain to exercise the extension options. The Group reassess this assessment if there is a significant event or significant change in circumstances within its control.</i> |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |
| 116.59(c)                                     | Tidak ada pembatasan signifikan yang ditetapkan oleh pesewa dalam perjanjian sewa dengan Grup terkait dengan penggunaan aset yang disewakan.  | <i>There is no significant restriction imposed by lease arrangements between lessor and the Group on use of the leased assets.</i>  |      |      |                                       |  |  |      |   |       |      |       |       |      |       |       |      |       |     |      |       |   |  |       |       |                            |       |       |                            |       |       |                                       |         |         |  |       |       |   |  |      |  |      |  |      |  |      |  |      |  |  |   |  |  |  |   |  |   |  |

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN (Lanjutan)/  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

| PSAK<br>reference | 16. UTANG USAHA DAN LAINNYA                                  | 16. TRADE AND OTHER PAYABLES |
|-------------------|--|------------------------------|
|                   | <b>2024</b>  | <b>2023</b>                  |
| 107.8(g)          | Utang usaha berasal dari pembelian barang yang terdiri dari: |                              |
|                   | Utang usaha pada pihak ketiga                                | 4.403                        |
|                   | Utang usaha pengaturan pembiayaan pemasok                    | 1.382                        |
|                   | Utang usaha pada pihak berelasi (Catatan 27)                 | 3.356                        |
|                   | 14.416   | 9.141                        |
|                   | Akrual:  |                              |
|                   | Kompensasi karyawan  | 560                          |
|                   | Biaya angkut   | 450                          |
|                   | Lain-lain  | 90                           |
|                   | 490  | 1.100                        |
|                   | Utang lainnya:   |                              |
|                   | Imbalan kontinjensi  | -                            |
|                   | Promosi  | 100                          |
|                   | Lain-lain  | 213                          |
|                   | 862  | 313                          |
|                   | 15.768   | 10.554                       |

*Payables arising from purchases of products consist of the following:*  
*Trade payables to third parties*  
*Trade payables - supplier finance arrangement*  
*Trade payables to related parties (Note 27)*

*Accruals:*  
*Employee compensation*  
*Freight expenses*  
*Others*

*Other payables:*  
*Contingent consideration*  
*Promotion*  
*Others*

207.44G.  
44H(a)  
107.B11F

Grup berpartisipasi dalam sebuah pengaturan pembiayaan pemasok di mana pemasok dapat memilih menerima pembayaran lebih awal atas tagihan mereka dari bank. Berdasarkan pengaturan tersebut, bank setuju untuk membayar kepada pemasok yang berpartisipasi sehubungan dengan faktur yang terutang oleh Grup dan Grup akan membayar kembali kepada bank di kemudian hari. Tujuan utama dari pengaturan ini adalah untuk memfasilitasi proses pembayaran yang efisien dan memberikan persyaratan pembayaran lebih awal kepada pemasok yang bersedia, dibandingkan dengan tanggal jatuh tempo pembayaran faktur terkait.

Grup belum menghentikan pengakuan utang usaha awal sehubungan dengan pengaturan tersebut karena tidak ada pelepasan secara hukum yang diperoleh atau liabilitas awal tidak dimodifikasi secara substansial pada saat memulai pengaturan.

Dari perspektif Grup, pengaturan tersebut tidak memperpanjang jangka waktu pembayaran secara signifikan melebihi jangka waktu normal yang disepakati dengan pemasok lain yang tidak berpartisipasi; namun pengaturan ini memberikan manfaat pembayaran lebih awal kepada pemasok yang bersedia berpartisipasi. Selain itu, Grup tidak dikenakan bunga tambahan kepada bank atas jumlah utang kepada pemasok. Oleh karena itu Grup memasukkan jumlah yang diatur dalam utang usaha karena sifat dan fungsi dari utang ini tetap sama dengan utang usaha lainnya.

Seluruh utang dalam pengaturan ini diklasifikasikan sebagai jangka pendek pada tanggal 31 Desember 2024 dan 2023.

*The Group participates in a supplier finance arrangement under which its suppliers may elect to receive early payment of their invoices from a bank. Under the arrangement, the bank agrees to pay amounts due to participating suppliers in respect of invoices owed by the Group and the Group repays the bank at a later date. The principal purpose of this arrangement to facilitate efficient payment processing and provide the willing suppliers early payment terms, compared with the related invoice payment due date.*

*The Group has not derecognized the original trade payables relating to the arrangement because neither a legal release was obtained nor the original liability was substantially modified on entering into the arrangement.*

*From the Group perspective, the arrangement does not significantly extend payment terms beyond the normal terms agreed with other suppliers that are not participating; however, the arrangement does provide willing suppliers with the benefit of early payment. Additionally, the Group does not incur any additional interest towards the bank on the amounts due to the suppliers. The Group therefore includes the amount subject to the arrangement within trade payables because the nature and function of these payables remains the same as those of other trade payables.*

*All payables under the arrangement are classified as current as at 31 December 2024 and 2023.*

|                 | <b>2024</b>   | <b>2023<sup>(a)</sup></b> |   |
|-----------------|---|---------------------------|---|
| 207.44F         | <b>Jumlah tercatat dari liabilitas yang merupakan bagian dari pengaturan pembiayaan pemasok</b> |                           | <b>Carrying amount of liabilities that are part of supplier financing arrangements</b>  |
| 207.44H(b)(i)   | 2.255   | -                         | <i>Presented within trade payables</i>  |
| 207.44H(b)(ii)  | 1.015   | -                         | <i>Amount of which suppliers have received payment from finance provider</i>            |
| 207.44H(b)(iii) | <b>Rentang jatuh tempo pembayaran</b>   |                           | <b>Range of payment due dates</b>   |
|                 | 50 - 65   | -                         | <i>Trade payables subject to supplier finance arrangement (days after invoice date)</i> |
|                 | 45 - 60   | -                         | <i>Comparable trade payables (days after invoice date)</i>                              |

**Note (a):** *The Group applied transitional relief available under Supplier Finance Arrangement – Amendments to PSAK 107 and PSAK 207 and has not provided comparative information in the first-year adoption.*

**PT ABC DAN ENTITAS ANAK/  
PT ABC AND SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN (Lanjutan)/  
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENT (Continued)**

(Dalam jutaan Rupiah, kecuali dinyatakan lain/In millions of Rupiah, unless otherwise specified)

|                           |   |   |
|---------------------------|---|---|
| <b>PSAK<br/>reference</b> | <b>16. UTANG USAHA DAN LAINNYA (LANJUTAN)</b> | <b>16. TRADE AND OTHER PAYABLES (CONTINUED)</b> |
|---------------------------|---|---|

|            | <b>Perubahan nonkas</b>  | <b>Non-cash changes</b>  |
|------------|--|--|
| 207.44H(c) | Tidak ada perubahan nonkas yang signifikan terhadap jumlah tercatat liabilitas keuangan yang tunduk pada pengaturan pembiayaan pemasok.  | There were no significant non-cash changes in the carrying amount of financial liabilities subject to supplier finance arrangement.  |
| 207.43     | Pembayaran ke bank termasuk di dalam arus kas dari kegiatan operasi karena merupakan bagian dari siklus operasi normal Grup dan sifat utamanya tetap kegiatan operasi, yaitu pembayaran untuk pembelian barang dan jasa. Pembayaran kepada pemasok oleh bank sebesar Rp 1.015 dianggap sebagai transaksi nonkas. | The payments to the bank are included within operating cash flows because they continue to be part of normal operating cycle of the Group and their principal nature remains operating – i.e. payments for the purchase of goods and services. The payment to a supplier by the bank of Rp 1,015 are considered non-cash transactions. |

|                           |                    |                      |
|---------------------------|--------------------|----------------------|
| <b>PSAK<br/>reference</b> | <b>17. PROVISI</b> | <b>17. PROVISION</b> |
|---------------------------|--------------------|----------------------|

|               |  | <b>2024</b>  |   |                  |  |
|---------------|--|--|---|------------------|--|
|               |  | Provisi untuk<br>garansi<br>produk/Provisi<br>on for product<br>warranty | Restorasi<br>lahan/ Site<br>restoration | Jumlah/<br>Total |  |
| 237.84(a)     | Saldo per 1 Januari  | 7.534  | -                                       | 7.534            | Balance at 1 January   |
| 237.84(b)     | Provisi dibuat selama tahun berjalan   | 30.000   | 2.800                                   | 32.800           | Provisions made during the year  |
| 237.84(c)     | Provisi digunakan selama tahun berjalan  | (31.670)   | (800)                                   | (32.470)         | Provisions used during the year  |
|               | Provisi dialihkan ke liabilitas terkait aset dikuasai untuk dijual   | (1.200)  | -                                       | (1.200)          | Provisions transferred to liabilities held for sale  |
| 237.84(d)     | Provisi dibalik selama tahun berjalan  | (1.905)  | -                                       | (1.905)          | Provisions reversed during the year  |
| 237.84(a)     | Saldo per 31 Desember  | 2.759  | 2.000                                   | 4.759            | Balance at 31 December   |
|               |  | <b>2023</b>  |   |                  |  |
|               |  | Provisi untuk<br>garansi<br>produk/Provisi<br>on for product<br>warranty | Restorasi<br>lahan/ Site<br>restoration | Jumlah/<br>Total |  |
| 237.84(a)     | Saldo per 1 Januari  | 6.170  | -                                       | 6.170            | Balance at 1 January   |
| 237.84(b)     | Provisi dibuat selama tahun berjalan   | 33.000   | -                                       | 33.000           | Provisions made during the year  |
| 237.84(c)     | Provisi digunakan selama tahun berjalan  | (30.300)   | -                                       | (30.300)         | Provisions used during the year  |
| 237.84(d)     | Provisi dibalik selama tahun berjalan  | (1.327)  | -                                       | (1.327)          | Provisions reversed during the year  |
| 237.84(a)     | Saldo per 31 Desember  | 7.543  | -                                       | 7.543            | Balance at 31 December   |
| 237.85(a)-(b) | Provisi untuk garansi produk diakui pada saat produk dijual. Provisi diestimasi berdasarkan historis klaim garansi dan dengan menimbang semua kemungkinan arus keluar terhadap semua kemungkinan. <sup>(a)</sup> |  |   |                  | A provision for product warranty is recognized when products are sold. The provision is estimated based on historical warranty claims and by weighing all possible outcomes against their associated probabilities. <sup>(a)</sup> |
| 237.85(a)     | Selama tahun 2024, Grup mengakui provisi restorasi lahan sebesar Rp 2.800.   |  |   |                  | During 2024, the Group recognized a provision for site restoration Rp 2.800.   |

|  |                                     |  |
|--|-------------------------------------|--|
|  | <b>18. LIABILITAS IMBALAN KERJA</b> | <b>18. EMPLOYEE BENEFITS LIABILITIES</b> |
|--|-------------------------------------|--|

| 219.26                       | Liabilitas imbalan kerja terdiri dari: | Employee benefits liabilities comprise of the following:  |                          |      |      |  |                    |       |       |                          |                              |       |       |                       |  |        |        |  |
|------------------------------|--|---|--------------------------|------|------|--|--------------------|-------|-------|--------------------------|------------------------------|-------|-------|-----------------------|--|--------|--------|--|
|                              |  | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center; border-bottom: 1px solid black;">2024</th> <th style="text-align: center; border-bottom: 1px solid black;">2023</th> <th></th> </tr> </thead> <tbody> <tr> <td>Imbalan pascakerja</td> <td style="text-align: right;">8.657</td> <td style="text-align: right;">7.415</td> <td style="text-align: right;">Post-employment benefits</td> </tr> <tr> <td>Imbalan kerja jangka panjang</td> <td style="text-align: right;">3.475</td> <td style="text-align: right;">2.850</td> <td style="text-align: right;">Long service benefits</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">12.132</td> <td style="text-align: right; border-top: 1px solid black; border-bottom: 3px double black;">10.265</td> <td></td> </tr> </tbody> </table> |                          | 2024 | 2023 |  | Imbalan pascakerja | 8.657 | 7.415 | Post-employment benefits | Imbalan kerja jangka panjang | 3.475 | 2.850 | Long service benefits |  | 12.132 | 10.265 |  |
|                              | 2024                                   | 2023  |                          |      |      |  |                    |       |       |                          |                              |       |       |                       |  |        |        |  |
| Imbalan pascakerja           | 8.657                                  | 7.415   | Post-employment benefits |      |      |  |                    |       |       |                          |                              |       |       |                       |  |        |        |  |
| Imbalan kerja jangka panjang | 3.475                                  | 2.850   | Long service benefits    |      |      |  |                    |       |       |                          |                              |       |       |                       |  |        |        |  |
|                              | 12.132                                 | 10.265  |                          |      |      |  |                    |       |       |                          |                              |       |       |                       |  |        |        |  |

**Note (a):** In this illustrative example, the warranty is an assurance-type warranty accounted for under PSAK 237, instead of a service-type warranty under PSAK 115.



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| PSAK<br>reference        | 18. LIABILITAS IMBALAN KERJA (LANJUTAN)   | 18. EMPLOYEE BENEFITS LIABILITIES (CONTINUED)   |              |   |
|--------------------------|---|---|--------------|---|
|                          | <b>(a) Imbalan pascakerja</b>   | <b>(a) Post-employment benefits</b>   |              |   |
| 219.139(a)<br>219.147(b) | Imbalan pascakerja didanai oleh Grup dan kontribusi karyawan. Pengelolaan dana program pensiun imbalan pasti dilakukan oleh Dana Pensiun DEF Indonesia. Grup memberikan kontribusi berdasarkan persentase tertentu dari gaji pokok karyawan. Selama tahun yang berakhir pada tanggal 31 Desember 2024 dan 2023, Grup memberikan kontribusi masing-masing sebesar 5% dari gaji pokok karyawan. Grup mengharapkan untuk membayar Rp 3.500 sebagai kontribusi untuk program imbalan pasti di 2025. | <i>Post-employment benefit plan is funded by the Group and by the employee contributions. The Group's defined benefit pension plan is managed by Dana Pensiun DEF Indonesia. The Group contributes based on a certain percentage of the employees' basic salary. During the years ended 31 December 2024 and 2023, the Group contributes 5% respectively of the employees' basic salary. The Group expects to pay Rp 3,500 in contributions to its defined benefit plans in 2025.</i> |              |   |
| 219.139(a)               | Sesuai dengan peraturan ketenagakerjaan di Indonesia, pekerja berhak atas imbalan pascakerja tertentu, yang menjadi haknya pada saat pemutusan hubungan kerja, atau pensiun. Tunjangan ini terutama didasarkan pada masa kerja dan kompensasi pada saat pemutusan hubungan kerja atau pensiun.  | <i>In accordance with Indonesian labor regulations, employees are entitled to certain post-employment benefits, which become vested upon termination of employment, or retirement. These benefits are primarily based on years of service and compensation at termination or retirement.</i>  |              |   |
| 219.147(b)               | Kontribusi yang diberikan pada program tersebut akan diperhitungkan dalam kewajiban imbalan pascakerja berdasarkan peraturan ketenagakerjaan dan, oleh karena itu, diperlakukan sebagai aset program sehubungan dengan skema imbalan pasti yang diamanatkan oleh peraturan ketenagakerjaan.<br><br>Tabel berikut menyajikan saldo kewajiban imbalan pascakerja pada tanggal pelaporan serta mutasi kewajiban dan beban yang diakui selama tahun 2024 dan 2023:                                  | <i>The contributions made to the plan will be count towards the post-employment benefits obligation under the labor regulations and, therefore treated as plan assets in connection with the defined benefit scheme mandated by the labor regulations.<br/><br/>The following table reflects the balance of the obligation for post-employment benefits as of the reporting dates, as well as the movements in the obligation, and the expenses recognized during 2024 and 2023:</i>  |              |   |
|                          | <b>2024</b>   | <b>2023</b>   |              |   |
|                          | <b>Mutasi kewajiban imbalan pasti</b>   | <b>Movement in the defined benefit obligation</b>   |              |   |
|                          | Kewajiban imbalan pasti, pada 1 Januari   | 9.812   | 10.459       | <i>Defined benefit obligation, at 1 January</i>         |
|                          | Akuisisi entitas anak (Catatan 14)  | 2.000   | -            | <i>Acquisition of subsidiary (Note 14)</i>              |
| 219.140-141              | <b>Tercakup dalam laba rugi</b>   |   |              | <b>Included in profit or loss</b>                       |
|                          | - Beban jasa kini   | 1.152   | 1.257        | <i>Current service cost -</i>                           |
|                          | - Beban jasa lalu   | 454   | 1.457        | <i>Past service cost -</i>                              |
|                          | - Beban bunga   | 593   | 728          | <i>Interest cost -</i>                                  |
|                          | <b>Tercakup dalam penghasilan komprehensif lain</b>   |   |              | <b>Included in other comprehensive income</b>           |
|                          | (Keuntungan) kerugian aktuarial dari:   |   |              | <i>Actuarial (gains) losses arising from:</i>           |
|                          | - Asumsi demografis   | -   | 10           | <i>Demographic assumptions -</i>                        |
|                          | - Asumsi keuangan   | 758   | (662)        | <i>Financial assumptions -</i>                          |
|                          | - Penyesuaian atas pengalaman   | (491)   | 929          | <i>Experience adjustments -</i>                         |
|                          | <b>Lainnya</b>  |   |              | <b>Others</b>   |
|                          | - Imbalan yang dibayarkan   | (1.539)   | (4.366)      | <i>Benefits paid -</i>                                  |
|                          | Kewajiban imbalan pasti, pada 31 Desember   | <u>12.739</u>   | <u>9.812</u> | <i>Defined benefit obligations, at 31 December</i>      |
|                          | <b>Mutasi aset program</b>  |   |              | <b>Movement in plan assets</b>                          |
|                          | Nilai wajar aset program, pada 1 Januari  | 2.397   | 1.745        | <i>Fair value of plan assets, 1 January</i>             |
|                          | <b>Tercakup di laba rugi</b>  |   |              | <b>Included in profit or loss</b>                       |
|                          | Pendapatan bunga  | 165   | 261          | <i>Interest income</i>                                  |
|                          | <b>Tercakup dalam penghasilan komprehensif lain</b>   |   |              | <b>Included in other comprehensive income</b>           |
|                          | Imbal hasil aset program, tidak termasuk pendapatan bunga   | (775)   | (827)        | <i>Return on plan assets, excluding interest income</i> |
|                          | <b>Lainnya</b>  |   |              | <b>Others</b>   |
|                          | Kontribusi yang dibayarkan pemberi kerja  | 3.000   | 2.000        | <i>Contribution paid by the employer</i>                |
|                          | Imbalan yang dibayarkan   | (705)   | (782)        | <i>Benefits paid</i>                                    |
|                          | Nilai wajar aset program, pada 31 Desember  | <u>4.082</u>  | <u>2.397</u> | <i>Fair value of plan assets, at 31 December</i>        |
|                          | Kewajiban imbalan pasti, neto   | <u>8.657</u>  | <u>7.415</u> | <i>Net defined benefit obligation</i>                   |

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| PSAK<br>reference | 18. LIABILITAS IMBALAN KERJA (LANJUTAN)  | 18. EMPLOYEE BENEFITS LIABILITIES (CONTINUED)   |
|-------------------|--|---|
|                   | <b>(a) Imbalan pascakerja (lanjutan)</b>   | <b>(a) Post-employment benefits (continued)</b>   |
| 219.142           | <b>Aset program terdiri dari:</b>  | <b>Plan assets comprise the following:</b>  |
|                   | <u>Persentase terhadap total aset program</u>  | <u>Percentage to total plan assets</u>  |
|                   | <b>2024</b>  | <b>2023</b>   |
|                   | Instrumen utang (obligasi)   | Debt instruments (bonds)  |
|                   | 2.000 49%  | 1.318 55%   |
|                   | Deposito berjangka   | Time deposits   |
|                   | 1.674 41%  | 791 33%   |
|                   | Instrumen ekuitas (saham)  | Equity instruments (shares)   |
|                   | 408 10%  | 288 12%   |
|                   | <u>4.082 100%</u>  | <u>2.397 100%</u>   |
|                   | <b>(b) Imbalan kerja jangka panjang</b>  | <b>(b) Long service benefits</b>  |
| 219.158           | Grup menyediakan imbalan kerja jangka panjang bagi karyawan yang telah bekerja selama suatu periode tertentu. Imbalan menjadi terutang pada tanggal tertentu.  | The Group provides long-service benefits for their employees who have worked for a certain number of years. The benefits become payable on specified anniversary dates.   |
|                   | Tabel berikut menyajikan saldo dan mutasi kewajiban imbalan kerja jangka panjang untuk tahun berakhir 31 Desember 2024 dan 2023:   | The following reflects the balances and the movements in the long-service benefits obligation for year ended 31 December 2024 and 2023:   |
|                   | <b>2024</b>  | <b>2023</b>   |
|                   | Kewajiban imbalan kerja jangka panjang, pada 1 Januari   | 1.924 Long service benefit obligation, at 1 January   |
|                   | 2.850  | 1.237 Benefit cost  |
|                   | Beban imbalan kerja  | 1.074   |
|                   | 1.074  | (311) Benefit payments  |
|                   | Pembayaran imbalan jasa  | (449)   |
|                   | Kewajiban imbalan kerja jangka panjang, pada 31 Desember   | 2.850 Long service benefit obligation, at 31 December   |
|                   | <u>3.475</u>   | <u>2.850</u>  |
|                   | <b>(c) Asumsi aktuarial</b>  | <b>(c) Actuarial assumptions</b>  |
| 219.144           | Asumsi utama yang digunakan dalam perhitungan aktuarial adalah:  | Principal assumptions used in the actuarial calculations were as follows:   |
| 219.147(c)        | <b>2024</b>  | <b>2023</b>   |
|                   | Tingkat diskonto   | 6,74% - 6,96% Discount rate   |
|                   | 5,98% - 6,04%  | 4% Future salary increase rate  |
|                   | Tingkat kenaikan gaji masa depan   | 4%  |
|                   | Pada tanggal 31 Desember 2024, rata-rata tertimbang durasi kewajiban imbalan pasti adalah 13,98 tahun (31 Desember 2023: 13,59 tahun).   | At 31 December 2024, the weighted-average duration of the defined benefit obligation was 13.98 years (31 December 2023: 13.59 years).   |
|                   | Tingkat diskonto digunakan dalam menentukan nilai kini kewajiban imbalan kerja pada tanggal penilaian. Secara umum, tingkat diskonto berkorelasi dengan imbal hasil obligasi pemerintah tanpa kupon yang diperdagangkan di pasar aktif pada tanggal pelaporan.   | The discount rate is used in determining the present value of the benefit obligation at valuation date. In general, the discount rate correlates with the yield on zero coupon government bonds that are traded in active capital market at reporting dates.  |
|                   | Asumsi tingkat kenaikan gaji di masa depan mencerminkan proyeksi kenaikan gaji selama periode dari tanggal penilaian hingga perkiraan usia pensiun yang diharapkan. Tingkat kenaikan gaji umumnya ditentukan dengan menerapkan penyesuaian inflasi terhadap tingkat upah dan juga bertambahnya masa kerja. | The future salary increase assumption reflects the projected salary increments during the period from the valuation date through the expected retirement age. The salary increase rate is generally determined by applying inflation adjustments to pay scales, and by taking account of the length of service. |

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|                           |  |  |
|---------------------------|--|--|
| <b>PSAK<br/>reference</b> | <b>18. LIABILITAS IMBALAN KERJA (LANJUTAN)</b> | <b>18. EMPLOYEE BENEFITS LIABILITIES (CONTINUED)</b> |
|---------------------------|--|--|

**(d) Analisis sensitivitas**

Kemungkinan besar bahwa asumsi aktuarial utama yang diterapkan dalam mengestimasi imbalan pascakerja dapat berbeda dari yang diharapkan. Kisaran kemungkinan variabilitas yang diharapkan akan mempengaruhi kewajiban imbalan pasti pada tanggal pelaporan dengan jumlah sebagai berikut:

201.125,  
129,  
219.145

|                                  | 2024     | 2023     |
|----------------------------------|----------|----------|
| Tingkat diskonto                 | (11.742) | (8.949)  |
| Jika naik 1%                     | 14.201   | 10.197   |
| Jika turun 1%                    |          |          |
| Tingkat kenaikan gaji masa depan | 16.089   | 14.892   |
| Jika naik 1%                     | (17.820) | (11.514) |
| Jika turun 1%                    |          |          |

Analisis ini memberikan perkiraan sensitivitas dari kewajiban imbalan terhadap perubahan asumsi yang cukup mungkin terjadi, tetapi tidak memperhitungkan variabilitas pada waktu distribusi pembayaran imbalan yang diharapkan dalam program tersebut.

**(d) Sensitivity analysis**

*It is reasonably possible that the key actuarial assumptions applied in estimating the post-employment benefits may turn out to be different than expected. The range of such reasonably expected variability would affect the defined benefit obligation at the reporting date by the following amounts:*

|  |  |                                    |
|--|--|------------------------------------|
|  |  | <i>Discount rate</i>               |
|  |  | <i>If increase 1%</i>              |
|  |  | <i>If decrease 1%</i>              |
|  |  | <i>Future salary increase rate</i> |
|  |  | <i>If increase 1%</i>              |
|  |  | <i>If decrease 1%</i>              |

*This analysis depicts the approximate sensitivity of the benefits obligation to a reasonably possible change in assumptions, but does not take account of the variability in the timing of the distribution of benefit payments expected under the plan.*

**19. MODAL SAHAM**

**19. SHARE CAPITAL**

Modal saham dasar, ditempatkan dan disetor Perseroan adalah sebesar Rp 21.750 atau USD 2.175.000 (870 juta saham dengan nilai nominal Rp 25 (Rupiah penuh) atau USD 0,0025 per saham).

*The Company's authorized, issued and paid-up share capital amounted to Rp 21,750 or USD 2,175,000 (870 million shares at nominal value of Rp 25 (Whole Rupiah) or USD 0.0025 per share).*

Susunan pemegang saham Perseroan pada tanggal 31 Desember 2024 dan 2023 adalah sebagai berikut:

*The Company's shareholding as of 31 December 2024 and 2023 was as follows:*

|           |                              | <b>Ditempatkan dan disetor penuh/<br/>Issued and fully paid-up</b> |  |                   |   |
|-----------|------------------------------|--|--|-------------------|---|
|           |                              | Saham/Shares   | Persentase<br>kepemilikan/<br>Percentage of<br>ownership | Jumlah/<br>Amount |   |
| 201.79(a) | PT Induk                     | 409.000.000  | 47   | 10.225            | <i>PT Induk</i>                         |
|           | PT Indonesia                 | 218.000.000  | 25   | 5.450             | <i>PT Indonesia</i>                     |
|           | Foreign Corporation          | 182.000.000  | 21   | 4.550             | <i>Foreign Corporation</i>              |
|           | Bambang (Presiden Komisiner) | 61.000.000   | 7  | 1.525             | <i>Bambang (President Commissioner)</i> |
|           |                              | 870.000.000  | 100  | 21.750            |   |

201.107 Pada tahun 2024 dan 2023, Perseroan mendeklarasikan dan membayarkan dividen kas masing-masing sebesar Rp 160.000 (dividen per saham Rp 184 (Rupiah penuh)) dan Rp 180.000 (dividen per saham Rp 207 (Rupiah penuh)).

*In 2024 and 2023, the Company declared and paid cash dividends amounted to Rp 160,000 (dividend per share of Rp 184 (whole Rupiah) and Rp 180,000 (dividend per share of Rp 207 (whole Rupiah)), respectively.*

**PSAK  
reference** **20. TAMBAHAN MODAL DISETOR**

**20. ADDITIONAL PAID-IN CAPITAL**

201.79(b) Merupakan perbedaan antara pembayaran modal saham dalam Dolar AS pada kurs saat kontribusi modal, dan kurs yang tertera dalam akta pendirian Perseroan untuk translasi nilai nominal saham (Rp 8.500/USD).

*Represent the difference between the share capital payments effected in US Dollar at the exchange rate on the date of capital contribution, and the exchange rate specified in the Company's articles of association for translating the nominal value of shares (Rp 8,500/USD).*

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| PSAK<br>reference                   | 21. KEPENTINGAN NONPENGENDALI  | 21. NON-CONTROLLING INTEREST  |   |
|-------------------------------------|--|---|---|
|                                     | Rincian kepentingan nonpengendali (KNP) pada ekuitas dan laba entitas anak yang dikonsolidasi adalah sebagai berikut:  | Details of non-controlling interests (NCI) in the equity and profit of consolidated subsidiaries are as follows:  |   |
|                                     | <b>2024</b>  | <b>2023</b>   |   |
|                                     | Saldo 1 Januari  | 1.955   | 82  |
|                                     | Akuisisi entitas anak  | 3.000   | -   |
|                                     | Bagian penghasilan komprehensif entitas anak   | 2.053   | 1.873   |
|                                     | Saldo 31 Desember  | 7.008   | 1.955   |
|                                     |  |   | Balance at 1 January  |
|                                     |  |   | Acquisition of subsidiary                                   |
|                                     |  |   | Portion of subsidiaries' comprehensive income               |
|                                     |  |   | Balance at 31 December                                      |
| 112.10<br>(a)(ii), 12,<br>PP10-PP11 | Tabel berikut merangkum informasi terkait masing-masing entitas anak Grup yang memiliki kepentingan nonpengendali material, sebelum adanya eliminasi intragrup:  | The following table summarizes the information relating to each of the Group's subsidiaries that has material non-controlling interest, before any intra-group elimination:                       |   |
|                                     | <b>2024</b>  |   |   |
|                                     | LNMN   | Entitas anak lainnya dengan KNP tidak material/<br>Other subsidiaries with immaterial NCI   | Jumlah/<br>Total  |
|                                     | Persentase pemilikan KNP   | 30%   | 1%  |
|                                     | Aset lancar  | 13.500  |   |
|                                     | Aset tidak lancar  | 3.530   |   |
|                                     | Liabilitas jangka pendek   | (3.000)   |   |
|                                     | Liabilitas jangka panjang  | (3.500)   |   |
|                                     | Aset neto  | 10.530  |   |
|                                     | Aset neto yang diatribusikan kepada KNP  | 3.159   | 3.849   |
|                                     |  |   | 7.008   |
|                                     |  |   | NCI's percentage of ownership                               |
|                                     |  |   | Current assets  |
|                                     |  |   | Non-current assets  |
|                                     |  |   | Current liabilities   |
|                                     |  |   | Non-current liabilities                                     |
|                                     |  |   | Net assets  |
|                                     |  |   | Net assets attributable to NCI                              |
| 112.10(a)(ii),<br>12, PP10-PP11     |  | <b>2024</b>   |   |
|                                     | LNMN   | Entitas anak lainnya dengan KNP tidak material/<br>Other subsidiaries with immaterial NCI   | Jumlah/<br>Total  |
|                                     | Pendapatan (100%)  | 1.300   |   |
|                                     | Laba (100%)  | 200   |   |
|                                     | Penghasilan komprehensif lain (100%)   | 37  |   |
|                                     | Total penghasilan komprehensif (100%)  | 237   |   |
|                                     | Alokasi laba ke KNP  | 60  |   |
|                                     | Alokasi penghasilan komprehensif lain ke KNP   | 11  |   |
|                                     | Arus kas dari aktivitas operasi  | 1.500   |   |
|                                     | Arus kas dari aktivitas investasi  | (700)   |   |
|                                     | Arus kas dari aktivitas pendanaan (dividen ke KNP: nihil)  | 1.100   |   |
|                                     | Kenaikan kas dan setara kas  | 1.900   | 1.000   |
|                                     |  |   | 2.900   |
|                                     |  |   | Revenue (100%)  |
|                                     |  |   | Profit (100%)   |
|                                     |  |   | Other comprehensive income (100%)                           |
|                                     |  |   | Total comprehensive income (100%)                           |
|                                     |  |   | Profit allocated to NCI                                     |
|                                     |  |   | Other comprehensive income allocated to NCI                 |
|                                     |  |   | Cash flows from operating activities                        |
|                                     |  |   | Cash flows from investing activities                        |
|                                     |  |   | Cash flows from financing activities (dividend to NCI: nil) |
|                                     |  |   | Net increase in cash and cash equivalents                   |
| 112.10(a)(ii),<br>12, PP10-PP11     |  | <b>2023</b>   |   |
|                                     | LNMN   | Entitas anak lainnya dengan KNP tidak material/<br>Other subsidiaries with immaterial NCI   | Jumlah/<br>Total  |
|                                     | Persentase pemilikan KNP   |   | 1%  |
|                                     | Aset neto yang diatribusikan kepada KNP  | -   | 1.955   |
|                                     |  |   | 1.955   |
|                                     |  |   | NCI's percentage of ownership                               |
|                                     |  |   | Net assets attributable to NCI                              |
|                                     | Kenaikan kas dan setara kas  | -   | 1.500   |
|                                     |  |   | 1.500   |
|                                     |  |   | Net increase in cash and cash equivalents                   |
|                                     | Perseroan mengakuisisi LNMN pada tanggal 1 November 2024 dan menjadi anak perusahaan sejak tanggal tersebut (Catatan 14), sehingga informasi terkait LNMN hanya untuk periode 1 November – 31 Desember 2024. | The Company acquired LNMN on 1 November 2024 and became subsidiary from that date (Note 14), therefore the information related to LNMN is only for the period from 1 November – 31 December 2024. |   |

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| PSAK<br>reference | <b>22. PENDAPATAN</b>   |                  |                  | <b>22. REVENUE</b>  |
|-------------------|---|------------------|------------------|---|
|                   |   | <b>2024</b>      | <b>2023*</b>     |   |
| 115.114           | <u>Penjualan barang:</u>  |                  |                  | <u>Sales of goods:</u>  |
|                   | Penjualan lokal   |                  |                  | Local sales   |
|                   | Pihak berelasi  | 382.000          | 348.540          | Related parties   |
|                   | Pihak ketiga  | 900.257          | 853.552          | Third parties   |
|                   |   | <u>1.282.257</u> | <u>1.202.092</u> |   |
|                   | Penjualan ekspor - pihak ketiga   | 58.500           | 57.000           | Export sales - third parties  |
|                   |   | <u>1.340.757</u> | <u>1.259.092</u> |   |
| 115.114           | <u>Pendapatan jasa:</u>   |                  |                  | <u>Revenue from services:</u>   |
|                   | Pihak berelasi  | 55.320           | 161.000          | Related parties   |
|                   | Pihak ketiga  | 371.590          | 456.768          | Third parties   |
|                   |   | <u>426.910</u>   | <u>617.768</u>   |   |
|                   | Jumlah pendapatan   | <u>1.767.667</u> | <u>1.876.860</u> | Total revenue   |
|                   |   | <b>2024</b>      | <b>2023*</b>     |   |
| 115.114           | <u>Saat pengakuan pendapatan</u>  |                  |                  | <u>Timing of revenue recognition</u>  |
|                   | Pengakuan pendapatan pada waktu tertentu  | 1.024.467        | 1.066.550        | Revenue recognition at a point in time  |
|                   | Pengakuan pendapatan sepanjang waktu  | 743.200          | 810.310          | Revenue recognition overtime  |
|                   |   | <u>1.767.667</u> | <u>1.876.860</u> |   |
| 115.116-118       | Kontrak aset utamanya terkait dengan hak Grup atas imbalan dari pekerjaan yang sudah selesai tapi belum ditagihkan pada tanggal pelaporan terkait jasa dukungan teknis. Tabel di bawah ini memberikan informasi terkait aset kontrak dari kontrak dengan pelanggan: |                  |                  | The contract assets primarily relate to the Group's right for consideration for work completed but not billed at the reporting date for its technical support service. The following table provide information about contract assets from contracts with customers: |
|                   |   | <b>2024</b>      | <b>2023</b>      |   |
|                   | Saldo 1 Januari   | 680              | 400              | Balance at 1 January  |
|                   | Diakui sebagai pendapatan   | 37.864           | 35.480           | Recognized as revenue   |
|                   | Dialihkan ke piutang  | (32.599)         | (35.200)         | Transferred to receivables  |
|                   |   | <u>5.945</u>     | <u>680</u>       |   |
|                   | Saldo 31 Desember   | <u>5.945</u>     | <u>680</u>       | Balance at 31 December  |
| 115.116-118       | Kontrak aset utamanya terkait dengan hak Grup atas imbalan dari pekerjaan yang sudah selesai tapi belum ditagihkan pada tanggal pelaporan terkait jasa dukungan teknis. Tabel di bawah ini memberikan informasi terkait aset kontrak dari kontrak dengan pelanggan: |                  |                  | The contract assets primarily relate to the Group's right for consideration for work completed but not billed at the reporting date for its technical support service. The following table provide information about contract assets from contracts with customers: |
|                   |   | <b>2024</b>      | <b>2023</b>      |   |
|                   | Saldo 1 Januari   | 5.000            | 2.000            | Balance at 1 January  |
|                   | Kenaikan disebabkan oleh kas yang diterima dari pelanggan, di luar jumlah yang diakui sebagai penjualan pada tahun berjalan   | 1.300            | 4.500            | Increase due to cash received from customers, excluding amounts recognized as revenue during the year   |
|                   | Penjualan yang diakui yang termasuk jumlah liabilitas kontrak pada awal tahun   | (5.000)          | (3.000)          | Revenue recognized that was included in the contract liabilities balance at the beginning of the year   |
|                   | Kenaikan karena perubahan dalam pengukuran kemajuan   | 700              | 1.500            | Increases as a result of changes in the measure of progress   |
|                   |   | <u>2.000</u>     | <u>5.000</u>     |   |
|                   | Saldo 31 Desember   | <u>2.000</u>     | <u>5.000</u>     | Balance at 31 December  |

\*Disajikan kembali (Catatan 5)

\*As restated and re-presented (Note 5)

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| PSAK<br>reference | <b>23. BEBAN POKOK PENDAPATAN</b>                       |                  |                  | <b>23. COST OF REVENUE</b>   |
|-------------------|---|------------------|------------------|--|
|                   | <u>2024</u>   | <u>2023*</u>     |                  |  |
|                   | Pemakaian bahan baku                                    | 781.270          | 917.858          | <i>Raw materials used</i>  |
| 201.104,          | Tenaga kerja langsung                                   | 210.655          | 248.655          | <i>Direct labor</i>  |
| 202.36(d), 38     | Penyusutan aset tetap                                   | 5.946            | 5.405            | <i>Depreciation of fixed assets</i>                                |
|                   | Kerugian penurunan nilai aset tetap                     | 100              | 300              | <i>Loss on impairment of fixed assets</i>                          |
|                   | Biaya overhead pabrik lainnya                           | 10.493           | 6.774            | <i>Other factory overhead</i>                                      |
|                   | Total biaya produksi                                    | <u>1.008.464</u> | <u>1.178.992</u> | <i>Total production cost</i>                                       |
|                   | Perubahan saldo barang dalam pengolahan dan barang jadi | 1.880            | (4.280)          | <i>Change in the balance of work in process and finished goods</i> |
|                   |   | <u>1.010.344</u> | <u>1.174.712</u> |  |

|         | <b>24. BEBAN PENJUALAN DAN DISTRIBUSI</b> |                |                | <b>24. SELLING AND DISTRIBUTION EXPENSES</b>       |
|---------|---|----------------|----------------|--|
|         | <u>2024</u>                               | <u>2023*</u>   |                |  |
| 201.104 | Gaji karyawan dan kompensasi lainnya      | 128.528        | 116.078        | <i>Employees' salaries and other compensations</i> |
|         | Iklan dan promosi                         | 82.357         | 60.875         | <i>Advertising and promotion</i>                   |
|         | Pengangkutan                              | 80.715         | 50.356         | <i>Freight</i>                                     |
|         | Garansi produk                            | 30.000         | 33.000         | <i>Product warranty</i>                            |
|         | Penyusutan aset tetap                     | 1.296          | 1.178          | <i>Depreciation of fixed assets</i>                |
|         | Amortisasi                                | 4              | -              | <i>Amortization</i>                                |
|         | Lain-lain                                 | 2.187          | 1.633          | <i>Miscellaneous</i>                               |
|         |   | <u>325.087</u> | <u>263.120</u> |  |

|         | <b>25. BEBAN ADMINISTRASI</b>        |                |                | <b>25. ADMINISTRATIVE EXPENSES</b>                 |
|---------|--------------------------------------|----------------|----------------|--|
|         | <u>2024</u>                          | <u>2023*</u>   |                |  |
| 201.104 | Gaji karyawan dan kompensasi lainnya | 53.321         | 55.866         | <i>Employees' salaries and other compensations</i> |
|         | Sewa                                 | 46.358         | 55.587         | <i>Rental</i>                                      |
|         | Pemeliharaan dan perbaikan           | 45.534         | 43.238         | <i>Repair and maintenance</i>                      |
|         | Perjalanan dan transportasi          | 33.680         | 22.859         | <i>Travel and transportation</i>                   |
|         | Jasa profesional                     | 22.550         | 22.590         | <i>Professional fees</i>                           |
|         | Utilitas                             | 12.387         | 11.874         | <i>Utilities</i>                                   |
|         | Amortisasi                           | 946            | 800            | <i>Amortization</i>                                |
|         | Penyusutan aset tetap                | 381            | 347            | <i>Depreciation of fixed assets</i>                |
|         | Lain-lain                            | 1.796          | 1.709          | <i>Miscellaneous</i>                               |
|         |                                      | <u>216.953</u> | <u>214.870</u> |  |

\*Disajikan kembali (Catatan 5 dan 30)

\*As restated and re-presented (Note 5 and 30)

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| PSAK<br>reference | 26. PERPAJAKAN  |               |               | 26. TAXATION   |
|-------------------|---|---------------|---------------|--|
|                   | a. Utang pajak terdiri dari:  |               |               | a. Taxes payable consists of:  |
|                   |   | <u>2024</u>   | <u>2023</u>   |  |
|                   | <u>Pajak penghasilan:</u>   |               |               | <i>Income taxes:</i>   |
|                   | Pasal 25  | 555           | 333           | <i>Article 25</i>  |
|                   | Pasal 29  | 4.196         | 1.360         | <i>Article 29</i>  |
|                   |   | <u>4.751</u>  | <u>1.693</u>  |  |
|                   | <u>Pajak lainnya:</u>   |               |               | <i>Other taxes:</i>  |
|                   | Pasal 21  | 500           | 850           | <i>Article 21</i>  |
|                   | Pasal 23/26   | 150           | -             | <i>Articles 23/26</i>  |
|                   | Pajak pertambahan nilai   | 408           | 437           | <i>Value added tax</i>   |
|                   |   | <u>1.058</u>  | <u>1.287</u>  |  |
|                   | b. Klaim atas pengembalian pajak terdiri dari:  |               |               | b. Claim for tax refund consists of:   |
|                   |   | <u>2024</u>   | <u>2023</u>   |  |
|                   | <u>Perseroan:</u>   |               |               | <i>The Company:</i>  |
|                   | Tahun fiskal 2020   | 6.085         | 6.085         | <i>Fiscal year 2020</i>  |
|                   | Tahun fiskal 2019   | -             | 3.475         | <i>Fiscal year 2019</i>  |
|                   | <u>Entitas anak:</u>  |               |               | <i>Subsidiaries:</i>   |
|                   | Tahun fiskal 2021   | 2.675         | 2.675         | <i>Fiscal year 2021</i>  |
|                   |   | <u>8.760</u>  | <u>12.235</u> |  |
|                   | Klaim atas pengembalian pajak merupakan klaim pajak penghasilan badan yang sedang dalam proses keberatan yang pengembaliannya diharapkan akan diterima dalam waktu lebih dari satu tahun setelah tanggal pelaporan. |               |               | <i>Claim for income taxes refund represents claim for income taxes refund that are under objection process, which are expected to be received more than one year after reporting date.</i> |
| 212.79            | c. Komponen pajak penghasilan yang diakui dalam laba rugi adalah sebagai berikut:   |               |               | c. The components of income tax recognized in profit or loss are as follows:   |
|                   |   | <u>2024</u>   | <u>2023*</u>  |  |
|                   | <u>Pajak kini</u>   |               |               | <i>Current tax</i>   |
|                   | <u>Perseroan:</u>   |               |               | <i>The Company:</i>  |
| 212.80 (a)        | Pajak kini  | 10.840        | 11.872        | <i>Current year</i>  |
| 212.80 (b)        | Penyesuaian untuk tahun-tahun sebelumnya  | 135           | -             | <i>Adjustment to prior years' tax expense</i>  |
|                   |   | <u>10.975</u> | <u>11.872</u> |  |
|                   | <u>Entitas anak:</u>  |               |               | <i>Subsidiaries:</i>   |
| 212.80 (a)        | Pajak kini  | 15.454        | 15.355        | <i>Current year</i>  |
| 212.80 (b)        | Penyesuaian untuk tahun-tahun sebelumnya  | -             | -             | <i>Adjustment to prior years' tax expense</i>  |
|                   |   | <u>15.454</u> | <u>15.355</u> |  |
|                   | <u>Pajak tangguhan</u>  |               |               | <i>Deferred tax</i>  |
|                   | Perseroan   | 1.389         | 14            | <i>The Company</i>   |
|                   | Entitas anak  | 4.382         | 4.699         | <i>Subsidiaries</i>  |
|                   |   | <u>5.771</u>  | <u>4.713</u>  |  |
|                   |   | <u>32.200</u> | <u>31.940</u> |  |

\*Disajikan kembali (Catatan 5)

\*As re-presented (Note 5)

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| PSAK<br>reference | 26. PERPAJAKAN (LANJUTAN)  |                  |   |   | 26. TAXATION (CONTINUED)   |                 |   |
|-------------------|--|------------------|---|---|--|-----------------|---|
| 212.81(c)(i)      | d. Rekonsiliasi antara beban pajak penghasilan dengan laba sebelum pajak penghasilan konsolidasian adalah sebagai berikut: |                  |   |   | d. <i>Income tax expense is reconciled with consolidated profit before tax as follows:</i>                   |                 |   |
|                   |  | <u>2024</u>      | <u>2023</u>   |   |  |                 |   |
|                   | Laba sebelum pajak penghasilan konsolidasian   | 210.673          | 217.194   |   | <i>Consolidated profit before income tax</i>   |                 |   |
|                   | Eliminasi  | 47.440           | 45.726  |   | <i>Elimination</i>   |                 |   |
|                   | Laba sebelum pajak penghasilan entitas anak  | <u>(209.707)</u> | <u>(213.223)</u>  |   | <i>Subsidiaries' profit before income tax</i>  |                 |   |
|                   | Laba sebelum pajak penghasilan Perseroan   | 48.406           | 49.697  |   | <i>The Company's profit before income tax</i>  |                 |   |
|                   | Tarif pajak yang berlaku   | 22%              | 22%   |   | <i>Enacted tax rate</i>  |                 |   |
|                   |  | <u>10.649</u>    | <u>10.933</u>   |   |  |                 |   |
|                   | Penyesuaian untuk tahun-tahun sebelumnya   | 135              | -   |   | <i>Adjustment to prior years' tax expense</i>  |                 |   |
|                   | Perbedaan permanen:  | 1.580            | 953   |   | <i>Permanent differences:</i>  |                 |   |
|                   | Beban pajak penghasilan Perseroan  | <u>12.364</u>    | <u>11.886</u>   |   | <i>Income tax expense of the Company</i>   |                 |   |
| 212.81(g)         | e. Rincian aset dan liabilitas pajak tangguhan Perseroan dan entitas anak adalah sebagai berikut:                          |                  |   |   | e. <i>The details of the Company's and subsidiaries' deferred tax assets and liabilities are as follows:</i> |                 |   |
|                   |  | 2023             | Diakui di penghasilan komprehensif lain/<br><i>Recognized in profit or loss</i> | Diakui di penghasilan komprehensif lain/<br><i>Recognized in other comprehensive income</i> | Kelompok lepasan dikuasai untuk dijual/<br><i>Disposal group held for sale</i>                               | 2024            |   |
|                   | Perseroan:   |                  |   |   |  |                 | <i>The Company:</i>   |
|                   | Laba belum terealisasi dari transaksi dalam Grup   | 433              | (100)   | -   | -  | 333             | <i>Unrealized profits from transactions within the Group</i>    |
|                   | Penyisihan penurunan nilai persediaan  | 242              | 47  | -   | -  | 289             | <i>Provision for impairment loss of inventories</i>             |
|                   | Provisi garansi produk   | 1.659            | (1.052)   | -   | -  | 607             | <i>Provision for product warranty</i>                           |
|                   | Provisi restorasi lahan  | -                | (440)   | -   | -  | (440)           | <i>Provision for site restoration</i>                           |
|                   | Investasi pada instrumen ekuitas   | -                | 44  | -   | -  | 44              | <i>Investment in equity securities</i>                          |
|                   | Liabilitas sewa  | 454              | 54  | -   | -  | 508             | <i>Lease liabilities</i>  |
|                   | Liabilitas imbalan kerja   | 2.058            | 609   | (198)   | -  | 2.469           | <i>Employee benefits liabilities</i>                            |
|                   | Aset tetap   | <u>(6.172)</u>   | <u>(551)</u>  | -   | -  | <u>(6.723)</u>  | <i>Fixed assets</i>   |
|                   | Liabilitas pajak tangguhan Perseroan, neto   | (1.326)          | (1.389)   | (198)   | -  | (2.913)         | <i>Deferred tax liabilities of the Company, net</i>             |
|                   | Entitas anak:  |                  |   |   |  |                 | <i>Subsidiaries:</i>  |
|                   | Liabilitas pajak tangguhan, neto   | <u>(10.080)</u>  | <u>1.180</u>  | <u>-</u>  | <u>264</u>   | <u>(8.636)</u>  | <i>Deferred tax liabilities, net</i>                            |
|                   | Total liabilitas pajak tangguhan konsolidasian, neto   | <u>(11.406)</u>  | <u>(209)</u>  | <u>(198)</u>  | <u>264</u>   | <u>(11.549)</u> | <i>Total consolidated deferred tax liabilities, net</i>         |
|                   | Entitas anak/konsolidasian:  |                  |   |   |  |                 | <i>Subsidiaries/consolidated:</i>                               |
|                   | Total aset pajak tangguhan entitas anak/konsolidasian, neto  | <u>18.108</u>    | <u>(5.562)</u>  | <u>(31)</u>   | <u>(264)</u>   | <u>12.251</u>   | <i>Total subsidiaries/consolidated deferred tax assets, net</i> |



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| PSAK<br>reference | 26. PERPAJAKAN (LANJUTAN)  |  |   |   | 26. TAXATION (CONTINUED) |
|-------------------|--|--|---|---|--------------------------|
| 212.81(g)         | e. Rincian aset dan liabilitas pajak tangguhan Perseroan dan entitas anak adalah sebagai berikut: (Lanjutan) | e. <i>The details of the Company's and subsidiaries' deferred tax assets and liabilities are as follows: (Continued)</i> |   |   |                          |
|                   |  | 2022   | Diakui di laba rugi/<br><i>Recognized in profit or loss</i> | Diakui di penghasilan komprehensif lain/<br><i>Recognized in other comprehensive income</i> | 2023                     |
|                   | Perseroan:   |  |   |   |                          |
|                   | Laba belum terealisasi dari transaksi dalam Grup   | 333  | 100   | -   | 433                      |
|                   | Penyisihan penurunan nilai persediaan  | 242  | -   | -   | 242                      |
|                   | Provisi garansi produk   | 1.357  | 302   | -   | 1.659                    |
|                   | Investasi pada instrumen ekuitas   | -  | -   | -   | -                        |
|                   | Liabilitas sewa  | 400  | 54  | -   | 454                      |
|                   | Liabilitas imbalan kerja   | 1.783  | 491   | (216)   | 2.058                    |
|                   | Aset tetap   | (5.211)  | (961)   | -   | (6.172)                  |
|                   | Liabilitas pajak tangguhan Perseroan, neto   | (1.096)  | (14)  | (216)   | (1.326)                  |
|                   | Entitas anak:  |  |   |   |                          |
|                   | Liabilitas pajak tangguhan, neto   | (8.061)  | (2.019)   | -   | (10.080)                 |
|                   | Total liabilitas pajak tangguhan konsolidasian, neto   | (9.157)  | (2.033)   | (216)   | (11.406)                 |
|                   | Entitas anak/konsolidasian:  |  |   |   |                          |
|                   | Total aset pajak tangguhan entitas anak/konsolidasian, neto  | 20.815   | (2.680)   | (27)  | 18.108                   |

*The Company:  
Unrealized profits from transactions within the Group  
Provision for impairment loss of inventories  
Provision for product warranty  
Investment in equity securities  
Lease liabilities  
Employee benefits liabilities  
Fixed assets  
Deferred tax liabilities of the Company, net*

*Subsidiaries:  
Deferred tax liabilities, net*

*Total consolidated deferred tax liabilities, net*

*Subsidiaries/consolidated:  
Total subsidiaries/consolidated deferred tax assets, net*

Pada tanggal 19 Oktober 2024, Perseroan menerima SKPKB Pajak penghasilan badan (PPh Badan) atas PPh Badan untuk tahun pajak 2019 senilai Rp 135. Pada 26 Oktober 2024, Perseroan telah melakukan pembayaran atas pajak kurang bayar tersebut.

*On 19 October 2024, the Company received Underpayment Tax Assessment Letter (SKPKB) for corporate income tax (CIT) on its 2019 fiscal year amounting to Rp 135. On 26 October 2024, the Company has paid the tax underpayment.*

Pada tanggal 31 Desember 2024 dan 2023, perbedaan temporer masing-masing senilai Rp 53.137 dan Rp 34.828 dari investasi di entitas anak dan asosiasi tidak diakui sebagai liabilitas pajak tangguhan. Grup mengendalikan kebijakan dividen entitas anaknya, sehingga Grup dapat mengendalikan pembalikan perbedaan temporer, dan Grup meyakini bahwa perbedaan temporer tersebut tidak akan berbalik di masa depan yang dapat diperkirakan. Selain itu, karena Grup tidak memiliki intensi untuk melepaskan investasinya di entitas asosiasi di masa depan yang dapat diperkirakan dan bahwa persentase kepemilikannya mengakibatkan dividen yang diterima dari entitas asosiasi dikenakan tarif pajak nol persen, liabilitas pajak tangguhan dari investasinya di entitas asosiasi adalah nihil (yakni, diukur untuk mencerminkan konsekuensi pajak yang berlaku sesuai dengan cara pembalikan perbedaan temporer tersebut).

*As of 31 December 2024 and 2023, temporary differences of Rp 53,137 and Rp 34,828, respectively, arising from investments in subsidiaries and associates are not recognized as deferred tax liabilities. The Group controls dividend policies of its subsidiaries, thus it can control the reversal of temporary differences, and that it believes that such differences will not reverse in the foreseeable future. In addition, because the Group does not intend to dispose its investment in associates in foreseeable future and that its ownership interest result in dividends received from the associate subject to zero tax rate, the deferred tax liability from its investment in associates is nil (that is, measured to reflect the applicable tax consequences following manner of reversal of the temporary differences).*

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PSAK  
reference

**26. PERPAJAKAN (LANJUTAN)**

**26. TAXATION (CONTINUED)**

212.82

Realisasi dari aset pajak tangguhan Grup tergantung pada laba fiskal yang dapat dihasilkan pada periode mendatang. Manajemen berkeyakinan bahwa aset pajak tangguhan ini dapat dipulihkan pada periode mendatang.

*Realization of the Group's deferred tax assets is dependent upon the availability of future taxable income. Management believes that these deferred tax assets are realizable in the foreseeable future.*

Sesuai peraturan perpajakan di Indonesia, Perseroan dan entitas anaknya melaporkan/ menyetorkan pajak untuk setiap perusahaan sebagai suatu badan hukum berdasarkan sistem *self-assessment*. Otoritas pajak dapat menetapkan atau mengubah pajak-pajak tersebut sebelum masa kadaluwarsa pemeriksaan sebagaimana yang telah ditetapkan oleh peraturan yang berlaku.

*Under the taxation laws of Indonesia, the Company and its subsidiaries submit/pay individual tax returns on the basis of self-assessment. The tax authorities may assess or amend taxes within the statute of limitations, under prevailing regulations.*

Posisi perpajakan Grup dapat dipertanyakan oleh otoritas pajak. Posisi perpajakan Grup dibentuk berdasarkan dasar teknis yang logis dan sesuai dengan peraturan perpajakan. Oleh karena itu, manajemen berkeyakinan bahwa akrual atas potensi liabilitas pajak penghasilan tidak diperlukan. Penilaian ini didasarkan pada estimasi dan asumsi dan mungkin melibatkan pertimbangan mengenai kejadian di masa depan. Informasi baru mungkin tersedia yang menyebabkan manajemen mengubah pertimbangannya. Perubahan tersebut akan berdampak pada beban pajak pada periode dimana penentuan tersebut dibuat.

*The Group's tax positions may be challenged by the tax authorities. The Group's tax positions are formed on sound technical bases, in compliance with the tax regulations. Accordingly, management believes that no accruals for potential income tax liabilities is necessary. This assessment relies on estimates and assumptions and may involve judgment about future events. New information may become available that causes management to change its judgment. Such changes will impact tax expense in the period in which such determination is made.*

**27. PIHAK BERELASI**

**27. RELATED PARTIES**

Ikhtisar transaksi dan saldo Grup dengan pihak-pihak berelasi adalah sebagai berikut:

*Summary of transactions of the Group with its related parties were as follows:*

a. Penjualan barang dan jasa adalah sebagai berikut:

a. Sales of goods and services, was as follows:

224.19

|                        | Jumlah/Amount  |                |                                      |
|------------------------|----------------|----------------|--------------------------------------|
|                        | 2024           | 2023           |                                      |
| Entitas sepengendali   | 185.850        | 216.123        | <i>Entities under common control</i> |
| Entitas asosiasi       | 181.133        | 211.245        |                                      |
| Pihak berelasi lainnya | 70.337         | 82.172         | <i>Associates</i>                    |
|                        | <u>437.320</u> | <u>509.540</u> | <i>Other related parties</i>         |

b. Pembelian barang adalah sebagai berikut:

b. Purchases of goods was as follows:

224.19

|                        | Jumlah/Amount |                |                                      |
|------------------------|---------------|----------------|--------------------------------------|
|                        | 2024          | 2023           |                                      |
| Entitas induk          | 5.000         | 216.123        | <i>Parent company</i>                |
| Entitas sepengendali   | 40.300        | 211.245        | <i>Entities under common control</i> |
| Entitas asosiasi       | 42.240        | 82.172         |                                      |
| Pihak berelasi lainnya | 87.540        | 509.540        | <i>Associates</i>                    |
|                        | <u>87.540</u> | <u>509.540</u> | <i>Other related parties</i>         |

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PSAK  
reference

**27. PIHAK BERELASI (LANJUTAN)**

**27. RELATED PARTIES (CONTINUED)**

224.17, 17A

c. Kompensasi personel manajemen kunci

c. Key management employees compensation

Yang termasuk personel manajemen kunci adalah komisaris, direktur, dan manajemen senior. Berikut ini mencerminkan kompensasi yang dibayarkan atau terutang kepada personel manajemen kunci atas jasa yang diberikan dalam kapasitas mereka sebagai karyawan.

Key management includes commissioner, director, and senior management. The following reflects the compensation paid or payable to key management individuals for services rendered in their capacity as employees.

|  | Jumlah/Amount |       |  |
|--|---------------|-------|--|
|  | 2024          | 2023  |  |
| Gaji dan imbalan jangka pendek lainnya | 4.934         | 5.519 | Salaries and other short-term benefits |
| Imbalan pascakerja                     | 350           | 300   | Post-employment benefits               |
| Imbalan kerja jangka panjang lainnya   | 80            | 75    | Other long-term employee benefits      |
|  | 5.364         | 5.894 |  |

224.18 (b)  
224.19;

d. Ikhtisar saldo akhir tahun Grup dengan pihak-pihak berelasi adalah sebagai berikut:

d. Summary of the Group's year-end balances with related parties was follows:

|  | Jumlah/Amount |       |                                       |
|--|---------------|-------|---------------------------------------|
|  | 2024          | 2023  |                                       |
| Piutang usaha dan lainnya (Catatan 6): |               |       | Trade and other receivables (Note 6): |
| Entitas sependengali                   | 5.850         | 6.123 | Entities under common control         |
| Entitas asosiasi                       | 1.133         | 1.245 | Associates                            |
| Pihak berelasi lainnya                 | 857           | 846   | Other related party                   |
|  | 7.840         | 8.214 |                                       |
| Aset tidak lancar lainnya (Catatan 7): |               |       | Non-current assets (Note 7):          |
| Pihak berelasi lainnya                 | 880           | 603   | Other related party                   |
|  | 880           | 603   |                                       |
|  | Jumlah/Amount |       |                                       |
|  | 2024          | 2023  |                                       |
| Utang usaha dan lainnya (Catatan 16):  |               |       | Trade and other payables (Note 16):   |
| Entitas induk                          | 35            | 70    | Parent company                        |
| Entitas sependengali                   | 2.000         | 1.800 | Entities under common control         |
| Entitas asosiasi                       | 1.855         | 1.076 | Associates                            |
| Pihak berelasi lainnya                 | 327           | 410   | Other related party                   |
|  | 4.217         | 3.356 |                                       |

**28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN**

**28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT**

**Instrumen keuangan**

**Financial instruments**

Aset keuangan terdiri dari:

Financial assets consist of:

- Diukur pada biaya perolehan di amortisasi: kas dan setara kas, piutang usaha dan lainnya, piutang karyawan dan pihak berelasi dan uang jaminan yang dapat dikembalikan (termasuk dalam aset tidak lancar lainnya); dan
- Diukur pada nilai wajar: investasi pada instrumen ekuitas.

- Measured at amortized cost: cash and cash equivalents, trade and other receivables, employee and related party receivables and refundable deposits (included in other non-current assets); and
- Measured at fair value: investment on equity securities.

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| PSAK<br>reference    | 28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO<br>KEUANGAN (LANJUTAN)   | 28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK<br>MANAGEMENT (CONTINUED)  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|----------------------|--|---|------|------|--|---|---|----------------------|-------|-------|---------------------|-----|---|--|--|------|------|--|---|---|----------------------|-------|-------|---------------------|-----|---|
|                      | <b>Instrumen keuangan (lanjutan)</b>   | <b>Financial instruments (lanjutan)</b>   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | Liabilitas keuangan terdiri dari:  | Financial liabilities consist of:   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | - Diukur pada biaya perolehan di amortisasi: cerukan bank, utang usaha dan lainnya, dan pinjaman bank; dan   | - Measured at amortized cost: bank overdrafts, trade and other payables, and bank loans; and  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | - Diukur pada nilai wajar: liabilitas derivatif dan imbalan kontinjensi.   | - Measured at fair value: derivative liabilities and contingent consideration.  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | Sebagian besar aset dan liabilitas keuangan Grup diharapkan dapat direalisasi atau diselesaikan dalam waktu dekat. Oleh karena itu, nilai tercatatnya mendekati nilai wajarnya.  | Most of the Group's financial assets and liabilities are expected to be realized, or settled in the near term. Therefore, their carrying amounts approximate their fair values.   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| 113.93(b)            | Nilai wajar investasi pada instrumen ekuitas yang termasuk dalam hierarki pengukuran nilai wajar level 3 berdasarkan harga penyesuaian di pasar aktif (Lihat Catatan 8).   | Fair value of investment in equity securities included in fair value measurement hierarchy level 3 is based on adjusted prices quoted in active markets (see Note 8).   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | Tabel berikut menunjukkan nilai tercatat dan nilai wajar dari liabilitas keuangan FVTPL, termasuk level dan hierarki nilai wajar.  | The following table shows the carrying amounts and fair values of the FVTPL liabilities, including their levels in the fair value hierarchy.  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;">2024</th> <th style="text-align: center;">2023</th> </tr> <tr> <th></th> <th style="text-align: center;">Jumlah tercatat/<br/>Carrying amount<br/>(Nilai wajar/ Fair<br/>value Level 2)</th> <th style="text-align: center;">Jumlah tercatat/<br/>Carrying amount<br/>(Nilai wajar/ Fair<br/>value Level 2)</th> </tr> </thead> <tbody> <tr> <td>Liabilitas derivatif</td> <td style="text-align: center;">2.350</td> <td style="text-align: center;">3.274</td> </tr> <tr> <td>Imbalan kontinjensi</td> <td style="text-align: center;">510</td> <td style="text-align: center;">-</td> </tr> </tbody> </table> |   | 2024 | 2023 |  | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2) | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2) | Liabilitas derivatif | 2.350 | 3.274 | Imbalan kontinjensi | 510 | - | <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="text-align: center;">2024</th> <th style="text-align: center;">2023</th> </tr> <tr> <th></th> <th style="text-align: center;">Jumlah tercatat/<br/>Carrying amount<br/>(Nilai wajar/ Fair<br/>value Level 2)</th> <th style="text-align: center;">Jumlah tercatat/<br/>Carrying amount<br/>(Nilai wajar/ Fair<br/>value Level 2)</th> </tr> </thead> <tbody> <tr> <td>Liabilitas derivatif</td> <td style="text-align: center;">2.350</td> <td style="text-align: center;">3.274</td> </tr> <tr> <td>Imbalan kontinjensi</td> <td style="text-align: center;">510</td> <td style="text-align: center;">-</td> </tr> </tbody> </table> |  | 2024 | 2023 |  | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2) | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2) | Liabilitas derivatif | 2.350 | 3.274 | Imbalan kontinjensi | 510 | - |
|                      | 2024   | 2023  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2)  | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2)   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| Liabilitas derivatif | 2.350  | 3.274   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| Imbalan kontinjensi  | 510  | -   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | 2024   | 2023  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2)  | Jumlah tercatat/<br>Carrying amount<br>(Nilai wajar/ Fair<br>value Level 2)   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| Liabilitas derivatif | 2.350  | 3.274   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| Imbalan kontinjensi  | 510  | -   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| 113.93(a)-(b),(d)    | Tabel berikut menunjukkan teknik penilaian yang digunakan dalam mengukur nilai kini Level 2, dan input signifikan yang digunakan yang tidak dapat diamati.   | The following tables show the valuation techniques used in measuring Level 2 fair values, as well as the significant unobservable inputs used.  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
|                      | <u>Tipe/Type</u>   | <u>Teknik penilaian/Valuation technique</u>   |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| 113.93(d)            | Liabilitas derivatif/Derivative liabilities  | Teknik pendekatan pendapatan/ Income approach technique: Nilai wajar didasarkan pada model nilai kini neto dan model arus kas yang didiskontokan, perbandingan dengan instrumen serupa yang memiliki harga pasar yang dapat diobservasi, atau model penilaian lainnya. Asumsi dan input yang digunakan dalam teknik penilaian mencakup suku bunga bebas risiko dan acuan serta credit spread yang digunakan dalam memperkirakan tingkat diskonto, harga obligasi dan nilai tukar mata uang asing/<br>The fair values are based on, either net present value and discounted cash flow models, comparison with similar instruments for which market observable prices exist, or other valuation models. Assumptions and inputs used in valuation techniques include risk-free and benchmark interest rates and credit spreads used in estimating discount rates, bond prices and foreign currency exchange rates. |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |
| 113.B67(b)(iii)      | Imbalan kontinjensi/Contingent consideration   | Arus kas diskontoan/Discounted cash flows: Model valuasi memperhitungkan nilai kini dari pembayaran yang diharapkan di masa depan menggunakan risk-adjusted discount rate/The valuation model considers the present value of the expected future payments, discounted using a risk-adjusted discount rate.  |      |      |  |   |   |                      |       |       |                     |     |   |  |  |      |      |  |   |   |                      |       |       |                     |     |   |

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PSAK  
reference

**28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO  
KEUANGAN (LANJUTAN)**

**28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK  
MANAGEMENT (CONTINUED)**

**Manajemen risiko keuangan**

Risiko utama yang timbul dari instrumen keuangan Grup adalah risiko kredit, risiko likuiditas, dan risiko pasar.<sup>(a)</sup>

**Risiko kredit<sup>(b)</sup>**

107.33

Risiko kredit adalah risiko kerugian keuangan bagi Grup jika pelanggan atau pihak lawan instrumen keuangan gagal memenuhi kewajiban kontraktualnya dan timbul terutama dari piutang Grup dari pelanggan. Grup mengelola dan mengendalikan risiko kredit piutang dengan menetapkan batasan kredit piutang dan memonitor saldo piutang secara berkesinambungan.

Tidak terdapat risiko kredit yang terpusat secara signifikan karena Grup memiliki banyak pelanggan tanpa ada pelanggan individu yang signifikan.

Jumlah tercatat aset keuangan dan aset kontrak mencerminkan eksposur kredit maksimumnya, sebagai berikut:

|   | 2024          | 2023          |  |
|---|---------------|---------------|--|
| Kas dan setara kas  | 14.540        | 12.849        | Cash and cash equivalents  |
| Piutang usaha dan lainnya   | 29.785        | 19.982        | Trade and other receivables  |
| Aset kontrak  | 5.945         | 680           | Contract assets  |
| Piutang karyawan, piutang pihak berelasi, dan uang jaminan yang dapat dikembalikan (termasuk dalam aset tidak lancar lainnya) | 4.355         | 4.175         | Employee and related party receivables, and refundable deposits (included in other non-current assets) |
|   | <u>54.625</u> | <u>37.686</u> |  |

**Penurunan nilai**

107.34(a)(c)

Analisis kualitas kredit piutang usaha dan aset kontrak dirangkum sebagai berikut:

|                           | 2024          |                                | 2023          |                                |                        |
|---------------------------|---------------|--------------------------------|---------------|--------------------------------|------------------------|
|                           | Bruto/Gross   | Penurunan nilai/<br>Impairment | Bruto/Gross   | Penurunan nilai/<br>Impairment |                        |
| Belum jatuh tempo         | 23.819        | (120)                          | 11.002        | (8)                            | Not past dues          |
| Jatuh tempo 1 – 90 hari   | 10.112        | (423)                          | 8.643         | (60)                           | Past due 1 – 90 days   |
| Jatuh tempo 91 – 360 hari | 2.100         | (725)                          | 1.328         | (643)                          | Past due 91 – 360 days |
| Jatuh tempo > 360 hari    | 1.324         | (857)                          | 525           | (525)                          | Past due > 360 days    |
|                           | <u>37.355</u> | <u>(2.125)</u>                 | <u>21.498</u> | <u>(1.236)</u>                 |                        |

**Financial risk management**

The main risks arising from the Group's financial instruments are credit risk, liquidity risk, and market risk.<sup>(a)</sup>

**Credit risk<sup>(b)</sup>**

Credit risk is the risk of financial loss to the Group if a customer or counterparty to a financial instrument fail to meet its contractual obligations and arises principally from the Group's receivable from customers. The Group manages and controls the credit risk of receivables by setting customers credit limits and monitoring the outstanding balances on an ongoing basis.

There is no significant concentration of credit risk as the Group has large number of customers without any significant individual customer.

The carrying amounts of financial assets and contract assets represent the maximum credit exposure, as follows:

**Impairment**

An analysis of the credit quality of trade receivables and contract assets is summarized below:

|           |           |  |
|-----------|-----------|--|
| 107.34(a) | Note (a): | The following quantitative disclosures for each type of financial risks shall be based on the information that key management personnel (as defined in PSAK 224) internally collect and consider in their risk management process. |
| 107.05A   | Note (b): | Contract asset is subject to disclosure requirements for credit risk in accordance with PSAK 107.05A, despite being excluded from the classification and measurement requirements (except for impairment) in PSAK 109.             |

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**28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO  
KEUANGAN (LANJUTAN)**

**28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK  
MANAGEMENT (CONTINUED)**

**Risiko kredit (lanjutan)**

**Credit risk (continued)**

**Penurunan nilai (lanjutan)**

**Impairment (continued)**

Tabel berikut ini memberikan informasi mengenai eksposur risiko kredit dan kerugian kredit ekspektasian untuk piutang usaha dan aset kontrak pada tanggal 31 Desember 2024 dan 2023:

The following table provides information about the exposure to credit risk and expected credit loss for trade receivables and contract assets as at 31 December 2024 and 2023:

|                           | <b>2024</b>   |  |  |                        |
|---------------------------|---|--|--|------------------------|
|                           | Rata-rata tertimbang tingkat kerugian/ Weighted average loss rate | Jumlah tercatat bruto/ Gross carrying amount | Penyisihan penurunan nilai/ Allowance for impairment |                        |
| Belum jatuh tempo         | 0,67%   | 23.819                                       | (120)  | Not past dues          |
| Jatuh tempo 1 – 90 hari   | 4%  | 10.112                                       | (423)  | Past due 1 – 90 days   |
| Jatuh tempo 91 – 360 hari | 35%   | 2.100  | (725)  | Past due 91 – 360 days |
| Jatuh tempo > 360 hari    | 65%   | 1.324  | (857)  | Past due >360 days     |
|                           |   | <u>37.355</u>                                | <u>(2.125)</u>                                       |                        |
|                           | <b>2023</b>   |  |  |                        |
|                           | Rata-rata tertimbang tingkat kerugian/ Weighted average loss rate | Jumlah tercatat bruto/ Gross carrying amount | Penyisihan penurunan nilai/ Allowance for impairment |                        |
| Belum jatuh tempo         | 0,08%   | 11.002                                       | (8)  | Not past dues          |
| Jatuh tempo 1 – 90 hari   | 0,69%   | 8.643  | (60)   | Past due 1 – 90 days   |
| Jatuh tempo 91 – 360 hari | 48%   | 1.328  | (643)  | Past due 91 – 360 days |
| Jatuh tempo > 360 hari    | 100%  | 525  | (525)  | Past due > 360 days    |
|                           |   | <u>21.498</u>                                | <u>(1.236)</u>                                       |                        |

Tabel berikut menyediakan informasi mengenai eksposur terhadap risiko kredit dan KKE dari piutang usaha dan aset kontrak dari pelanggan korporasi utama:

The following table provides information about the exposures to credit risk and ECLs for trade receivables and contract assets for major corporate customers:

|               | <b>2024<sup>(a)</sup></b>   |  |  |            |
|---------------|---|--|--|------------|
|               | Rata-rata tertimbang tingkat kerugian/ Weighted average loss rate | Jumlah tercatat bruto/ Gross carrying amount | Penyisihan penurunan nilai/ Allowance for impairment |            |
| Peringkat AAA | 0,01%   | 15.200                                       | (2)  | Rating AAA |
| Peringkat AA  | 4%  | 2.445  | (98)   | Rating AA  |
| Peringkat A   | 35%   | 1.400  | (490)  | Rating A   |
| Peringkat BBB | 65%   | 1.310  | (852)  | Rating BBB |
|               |   | <u>20.355</u>                                | <u>(1.442)</u>                                       |            |

107.35M, PP81 Note (a): If applicable, disclose the exposure to credit risk by customer's rating.

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PSAK  
reference

**28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO  
KEUANGAN (LANJUTAN)**

**28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK  
MANAGEMENT (CONTINUED)**

**Risiko kredit (lanjutan)**

**Credit risk (continued)**

**Penurunan nilai (lanjutan)**

**Impairment (continued)**

Tabel berikut menyediakan informasi mengenai eksposur terhadap risiko kredit dan KKE dari piutang usaha dan aset kontrak dari pelanggan korporasi utama: (lanjutan)

The following table provides information about the exposures to credit risk and ECLs for trade receivables and contract assets for major corporate customers: (continued)

|               | 2023   |  |   |            |
|---------------|--|--|---|------------|
|               | Rata-rata tertimbang<br>tingkat kerugian/<br>Weighted<br>average loss rate | Jumlah tercatat<br>bruto/ Gross<br>carrying amount | Penyisihan<br>penurunan nilai/<br>Allowance for<br>impairment |            |
| Peringkat AAA | 0,07%  | 6.914  | (5)   | Rating AAA |
| Peringkat AA  | 0,69%  | 6.445  | (44)  | Rating AA  |
| Peringkat A   | 48%  | 875  | (420)   | Rating A   |
| Peringkat BBB | 100%   | 264  | (264)   | Rating BBB |
|               |  | <u>14.498</u>                                      | <u>(733)</u>  |            |

Mutasi cadangan penurunan nilai piutang usaha dan aset kontrak selama tahun berjalan adalah sebagai berikut:

The movement in the allowance for impairment in respect of trade receivables and contract assets during the year was as follows:

|   | 2024         | 2023         |  |
|---|--------------|--------------|--|
| Saldo 1 Januari   | 1.236        | 210          | Balance at 1 January                   |
| Penghapusan piutang   | -            | -            | Amounts written off                    |
| Nilai neto pengukuran kembali<br>penyisihan penurunan nilai | 889          | 1.026        | Net remeasurement of loss<br>allowance |
| Saldo 31 Desember   | <u>2.125</u> | <u>1.236</u> | Balance at 31 December                 |

Manajemen mempertimbangkan informasi yang rasional dan mendukung yang relevan dan tersedia tanpa mengeluarkan biaya atau upaya berlebihan. Informasi tersebut termasuk informasi dan analisa informasi kuantitatif dan kualitatif, berdasarkan pengalaman Grup masa lalu dan penilaian kredit dan termasuk perkiraan masa depan. Berdasarkan penelaahannya pada akhir tahun, manajemen berkeyakinan bahwa penyisihan penurunan nilai untuk piutang usaha dan aset kontrak telah memadai.

Management considers reasonable and supportable information that is relevant and available without undue cost or effort. This include both quantitative and qualitative information and analysis, based on the Group's historical experience and informed credit assessment and including forward-looking information. Based on evaluation at year end, management believes that provision for impairment of trade receivables and contract assets is sufficient.

**Kas di bank dan setara kas**

**Cash in banks and cash equivalents**

Kas di bank dan setara kas Grup ditempatkan di bank yang bereputasi baik dan tunduk terhadap regulasi yang ketat, oleh sebab itu, eksposur kerugian adalah minimal.

The Group's cash in banks and cash equivalents are deposited at reputable banks that are subject to tight regulations, therefore, the exposure to loss is minimized.

**Risiko likuiditas**

**Liquidity risk**

107.33

Risiko likuiditas adalah risiko bila Grup mengalami kesulitan untuk memenuhi kewajibannya sehubungan dengan liabilitas keuangan yang diselesaikan dengan pembayaran kas atau penyerahan aset keuangan lainnya. Grup mengelola risiko likuiditas melalui pengawasan terus menerus atas arus kas proyeksi dan arus kas aktual.

Liquidity risk is the risk that the Group will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial assets. The Group manage this liquidity risk by on-going monitoring of the projected and actual cash flows.

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PSAK  
reference

**28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO KEUANGAN (LANJUTAN)      28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK MANAGEMENT (CONTINUED)**

**Risiko likuiditas (lanjutan)**

**Liquidity risk (continued)**

Berikut adalah jatuh tempo kontraktual dari liabilitas keuangan, termasuk estimasi pembayaran bunga:

The following are the contractual maturities of financial liabilities, including estimated interest payments:

|   | Jumlah tercatat/<br>Carrying<br>amount | Jumlah/Total   | Kurang dari<br>1 tahun/Less<br>than 1 year | 1 - 3 tahun/<br>1 - 3 years | > 3 - 5 tahun/<br>> 3 - 5 years |   |
|---|--|----------------|--|-----------------------------|---------------------------------|---|
| <b>31 Desember 2024</b>                 |  |                |  |                             |                                 | <b>31 December 2024</b>                     |
| <b>Liabilitas keuangan nonderivatif</b> |  |                |  |                             |                                 | <b>Non-derivative financial liabilities</b> |
| Cerukan bank                            | 1.134                                  | 1.134          | 1.134                                      | -                           | -                               | Bank overdraft                              |
| Utang usaha dan lainnya                 | 14.963                                 | 14.963         | 14.963                                     | -                           | -                               | Trade and other payables                    |
| Imbalan kontinjensi                     | 510                                    | 510            | 510  | -                           | -                               | Contingent consideration                    |
| Pinjaman                                | 114.323                                | 127.112        | 27.565                                     | 75.465                      | 24.082                          | Loans and borrowings                        |
|   | <u>130.930</u>                         | <u>143.719</u> | <u>44.172</u>                              | <u>75.465</u>               | <u>24.082</u>                   |   |
| <b>Liabilitas keuangan derivatif</b>    |  |                |  |                             |                                 | <b>Derivative financial liabilities</b>     |
| Liabilitas derivatif                    | 2.350                                  | 2.350          | 2.350                                      | -                           | -                               | Derivative liabilities                      |
|   | <u>2.350</u>                           | <u>2.350</u>   | <u>2.350</u>                               | <u>-</u>                    | <u>-</u>                        |   |
|   |  |                |  |                             |                                 |   |
|   | Jumlah tercatat/<br>Carrying<br>amount | Jumlah/Total   | Kurang dari 1<br>tahun/Less than<br>1 year | 1 - 3 tahun/<br>1 - 3 years | > 3 - 5 tahun/<br>> 3 - 5 years |   |
| <b>31 Desember 2023</b>                 |  |                |  |                             |                                 | <b>31 December 2023</b>                     |
| <b>Liabilitas keuangan nonderivatif</b> |  |                |  |                             |                                 | <b>Non-derivative financial liabilities</b> |
| Cerukan bank                            | 1.223                                  | 1.223          | 1.223                                      | -                           | -                               | Bank overdraft                              |
| Utang usaha dan lainnya                 | 9.994                                  | 9.994          | 9.994                                      | -                           | -                               | Trade and other payables                    |
| Pinjaman                                | 123.412                                | 136.093        | 38.583                                     | 49.839                      | 47.671                          | Loans and borrowings                        |
|   | <u>134.629</u>                         | <u>147.310</u> | <u>49.800</u>                              | <u>49.839</u>               | <u>47.671</u>                   |   |
| <b>Liabilitas keuangan derivatif</b>    |  |                |  |                             |                                 | <b>Derivative financial liabilities</b>     |
| Liabilitas derivatif                    | 3.274                                  | 3.274          | 3.274                                      | -                           | -                               | Derivative liabilities                      |
|   | <u>3.274</u>                           | <u>3.274</u>   | <u>3.274</u>                               | <u>-</u>                    | <u>-</u>                        |   |



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|                           |  |  |
|---------------------------|--|--|
| <b>PSAK<br/>reference</b> | <b>28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO<br/>KEUANGAN (LANJUTAN)</b> | <b>28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK<br/>MANAGEMENT (CONTINUED)</b> |
|---------------------------|--|--|

|                                       |  |  |
|---------------------------------------|--|--|
| 107.33                                | <p><b><u>Risiko pasar</u></b></p> <p>Risiko pasar adalah risiko bahwa perubahan nilai tukar mata uang dan tingkat suku bunga yang akan mempengaruhi laba Grup atau nilai dari instrumen keuangannya. Tujuan dari manajemen risiko pasar adalah untuk menjaga eksposur risiko pasar supaya berada di dalam parameter yang masih bisa diterima, dan juga mengoptimalisasi imbal hasil.</p> | <p><b><u>Market risk</u></b></p> <p>Market risk is the risk that changes in foreign exchange rates and interest rates will affect the Group's income or the value of its financial instruments. The objective of market risk management is to maintain market risk exposures within acceptable parameters, while optimizing the return.</p>  |
| 107.21A, 21C<br>22A(a)-(c),<br>22B(a) | <p><b><u>Risiko mata uang</u></b></p> <p>Utang dari pembelian aset tetap dan persediaan dari pemasok di luar negeri mengekspos Grup terhadap fluktuasi kurs valuta asing, dari mata uang selain mata uang fungsional Grup, terutama Dolar Amerika Serikat (Dolar AS) dan Euro. Grup mengelola keseluruhan risiko dengan membeli Dolar AS dan Euro pada kurs spot, jika diperlukan.</p>   | <p><b><u>Currency risk</u></b></p> <p>Accounts payable arising from purchases of fixed assets and inventories from overseas suppliers expose the Group to fluctuating foreign exchange rates, from the currencies other than the Group's functional currency, primarily the US Dollar and Euro. The Group manages the overall risk by buying US Dollar and Euro at spot rates, when necessary.</p> |
| 107.34 (a)                            | <p>Eksposur neto Grup terhadap Dolar AS dan Euro adalah sebagai berikut:</p>   | <p>The Group net exposure to the US Dollar and Euro is as follows:</p>   |

|  |   | 2024       |   |  |
|--|---|------------|---|--|
|  |   | Euro/ Euro | Dolar AS (nilai penuh)/ US Dollar (full amount) |  |
|  | Aset  | 160.469    | 980.180   | Assets                                       |
|  | Liabilitas                                  | -          | (372.265)                                       | Liabilities                                  |
|  | Eksposur neto laporan posisi keuangan       | 160.469    | 607.915   | Net statement of financial position exposure |
|  | Kontrak <i>forward</i> kurs mata uang asing | -          | 151.223   | Forward foreign exchange contract            |
|  | Eksposur neto                               | 160.469    | 759.138   | Net exposure                                 |
|  |   | 2023       |   |  |
|  |   | Euro/ Euro | Dolar AS (nilai penuh)/ US Dollar (full amount) |  |
|  | Aset  | 143.327    | 904.904   | Asset  |
|  | Liabilitas                                  | -          | (249.741)                                       | Liabilities                                  |
|  | Eksposur neto laporan posisi keuangan       | 143.327    | 655.163   | Net statement of financial position exposure |
|  | Kontrak <i>forward</i> kurs mata uang asing | -          | 212.377   | Forward foreign exchange contract            |
|  | Eksposur neto                               | 143.327    | 867.540   | Net exposure                                 |

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|                           |  |  |
|---------------------------|--|--|
| <b>PSAK<br/>reference</b> | <b>28. INSTRUMEN KEUANGAN DAN MANAJEMEN RISIKO<br/>KEUANGAN (LANJUTAN)</b> | <b>28. FINANCIAL INSTRUMENTS AND FINANCIAL RISK<br/>MANAGEMENT (CONTINUED)</b> |
|---------------------------|--|--|

|          | <b><u>Risiko mata uang (lanjutan)</u></b>  | <b><u>Currency risk (continued)</u></b>   |           |      |  |          |        |        |           |      |        |        |      |  |
|----------|--|---|-----------|------|--|----------|--------|--------|-----------|------|--------|--------|------|--|
| 107.31   | <p>Pada tanggal pelaporan, saldo aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam Rupiah dengan menggunakan kurs yang berlaku, sebagai berikut:</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 15%; text-align: center; border-bottom: 1px solid black;">2024</th> <th style="width: 15%; text-align: center; border-bottom: 1px solid black;">2023</th> <th style="width: 30%;"></th> </tr> </thead> <tbody> <tr> <td>Dolar AS</td> <td style="text-align: right;">15.540</td> <td style="text-align: right;">15.416</td> <td style="text-align: right;">US Dollar</td> </tr> <tr> <td>Euro</td> <td style="text-align: right;">17.025</td> <td style="text-align: right;">16.731</td> <td style="text-align: right;">Euro</td> </tr> </tbody> </table> <p>Menguatnya Rupiah terhadap Euro sebesar 3% dan melemahnya Rupiah terhadap Dolar AS sebesar 2% pada tanggal pelaporan tidak memiliki dampak signifikan terhadap ekuitas dan laba atau rugi setelah pajak penghasilan. Analisis ini didasarkan pada varian kurs Dolar AS dan Euro yang dianggap cukup mungkin oleh Grup pada tanggal pelaporan. Analisis ini mengasumsikan bahwa semua variabel lain, terutama suku bunga, tetap konstan dan mengabaikan dampak dari prakiraan penjualan dan pembelian.</p> |   | 2024      | 2023 |  | Dolar AS | 15.540 | 15.416 | US Dollar | Euro | 17.025 | 16.731 | Euro | <p>At reporting dates, balances of monetary assets and liabilities denominated in foreign currencies are translated into Rupiah using the prevailing exchange rates, as follows:</p> <p><i>A strengthening of the Rupiah against the Euro by 3% and weakening of the Rupiah against the US Dollar by 2% at reporting dates would not have significant impact to equity and profit or loss after income tax. This analysis is based on US Dollar and Euro rate variances that management considers as being reasonably possible at the reporting date. The analysis assumes that all other variables, in particular interest rates, remain constant and ignores any impact of forecasted sales and purchases.</i></p> |
|          | 2024   | 2023  |           |      |  |          |        |        |           |      |        |        |      |  |
| Dolar AS | 15.540   | 15.416  | US Dollar |      |  |          |        |        |           |      |        |        |      |  |
| Euro     | 17.025   | 16.731  | Euro      |      |  |          |        |        |           |      |        |        |      |  |
|          | <b><u>Risiko tingkat bunga</u></b>   | <b><u>Interest rate risk</u></b>  |           |      |  |          |        |        |           |      |        |        |      |  |
|          | <p>Grup memiliki pinjaman dengan suku bunga variabel. Pinjaman dengan suku bunga variabel Grup terekspos terhadap fluktuasi arus kas akibat perubahan suku bunga.</p> <p>Grup meminimalisir risiko tingkat bunga dengan pengawasan terhadap pergerakan tingkat suku bunga pasar. Kebijakan Grup adalah untuk mendapatkan suku bunga tersedia yang paling menguntungkan.</p> <p>Grup berkeyakinan bahwa perubahan pada suku bunga sebesar 100 basis poin di akhir periode pelaporan, dimana semua variabel lain tetap sama, tidak akan memiliki dampak signifikan terhadap ekuitas dan laba atau rugi.</p>  | <p><i>The Group has variable-rate loans and borrowings. The Group's variable rate loans are exposed to fluctuation in cash flows due to changes in interest rate.</i></p> <p><i>The Group minimize the interest rate risk by monitoring the market interest rate movement. The Group's policy is to obtain the most favorable interest rates available.</i></p> <p><i>The Group believes that a change in interest rates of 100 basis point at the end of the reporting period, with all other variables remain constant, would not have significant impact to equity and profit or loss.</i></p> |           |      |  |          |        |        |           |      |        |        |      |  |
|          | <b><u>Manajemen risiko modal</u></b>   | <b><u>Capital risk management</u></b>   |           |      |  |          |        |        |           |      |        |        |      |  |
|          | <p>Grup mengelola modal dengan tujuan untuk menjaga kelangsungan usaha Grup dan menjaga kemampuannya untuk memberikan imbal hasil bagi pemegang saham dan manfaat bagi pemangku kepentingan lainnya, dan juga mempertahankan struktur modal yang optimal untuk meminimalisasi biaya modal efektif. Tujuan ini dicapai dengan menyesuaikan jumlah dividen dan dengan mengoptimisasi tingkat utang.</p>  | <p><i>The Group manages capital with the objective of being able to continue as a going concern and sustaining its ability to provide returns for shareholders and benefits for other stakeholders, as well as maintaining an optimal capital structure to minimize the effective cost of capital. This objective is achieved by adjusting the amounts of dividends and by optimizing debt levels.</i></p>  |           |      |  |          |        |        |           |      |        |        |      |  |

**29. KOMITMEN**

**29. COMMITMENTS**

Selama tahun 2024, Grup menandatangani kontrak pembelian aset tetap sebesar Rp 15.565 (2023: Rp 10.231). Jumlah terutang yang harus dibayar pada akhir periode diungkapkan dalam Catatan 10.

Grup berkomitmen untuk mengeluarkan belanja modal sebesar Rp 10.210 (2023: Rp 12.430). Komitmen ini diharapkan akan selesai ditahun 2025.

*During 2024, the Group entered into a contract to purchase fixed assets for Rp 15,565 (2023: Rp 10,231). The outstanding amount to be paid as of period end are disclosed in Note 10.*

*The Group is committed to incurring other capital expenditure of Rp 10,210 (2023: Rp 12,430). This commitment is expected to be settled in 2025.*

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| PSAK<br>reference | 30. PENYAJIAN KEMBALI  | 30. RESTATEMENT   |                            |                                      |  |   |
|-------------------|--|---|----------------------------|--------------------------------------|--|---|
| 208.49            | Selama tahun yang berakhir pada tanggal 31 Desember 2024, Grup menemukan bahwa gaji karyawan dan kompensasi lainnya diklasifikasikan dengan tidak tepat sebagai beban penjualan dan distribusi dan bukan beban pokok pendapatan. Akibatnya, beban penjualan dan distribusi disajikan terlalu tinggi dan beban pokok pendapatan menjadi terlalu rendah. Kesalahan ini di koreksi dengan menyajikan kembali pos laporan keuangan yang terdampak dalam informasi informasi keuangan komparatif yang disajikan dalam laporan keuangan konsolidasian ini, sebagai berikut: <sup>(a)</sup> | <i>During the year ended 31 December 2024, the Group discovered that the employee's salaries and other compensation for rendering services to customers were improperly classified as selling and distribution expenses instead of cost of revenue. As a consequence, the selling and distribution expenses were overstated and the cost of revenue were understated. The errors have been corrected by restating each of the affected financial statements line items in the comparative financial information presented in these consolidated financial statements, as follows:<sup>(a)</sup></i> |                            |                                      |  |   |
| 208.49            | <b><u>Laporan laba rugi dan penghasilan komprehensif lain konsolidasian</u></b>  | <b><u>Consolidated statement of profit or loss and other comprehensive income</u></b>   |                            |                                      |  |   |
|                   |  |   |                            |                                      |  |   |
|                   | Yang dilaporkan<br>sebelumnya/ As<br>previously<br>reported  | Yang disajikan<br>kembali/ As re-<br>presented<br>(Catatan/ Note 5)   | Penyesuaian/<br>Adjustment | Disajikan<br>kembali/ As<br>restated |  |   |
|                   | <b>Tahun berakhir<br/>31 Desember 2023</b>   |   |                            |                                      | <b>For the year ended<br/>31 December 2023</b> |   |
|                   | Beban penjualan dan<br>distribusi  | 306.250   | 262.250                    | 870                                  | 263.120  | Selling and distribution<br>expenses  |
|                   | Beban pokok pendapatan   | 1.241.582   | 1.175.582                  | (870)                                | 1.174.712                                      | Cost of revenue   |
| 208.49            | Tidak ada pengaruh terhadap total arus kas operasi, investasi dan pendanaan untuk tahun yang berakhir pada tanggal 31 Desember 2023. <sup>(b)</sup>  |   |                            |                                      |  | <i>There is no impact on the total operating, investing or financing cash flows for the years ended 31 December 2023.<sup>(b)</sup></i> |

|                             |                          |   |
|-----------------------------|--------------------------|---|
| 208.49<br>201.10(f),<br>40A | Note(a):<br><br>Note(b): | <p><i>If last year's figures were materially misclassified (i.e. there was an error), the nature of prior period error must be disclosed i.e. it would be considered a restatement for correction of a prior period error.</i></p> <p><i>A statement of financial position as at the beginning of the preceding period shall be presented when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with PSAK 201 paragraph 40A – 40D.</i></p> <p><i>This illustrative disclosure is based on the assumptions that the restatement adjustments did not affect the classifications in the cash flows statement. Other circumstances will require different disclosures.</i></p> |
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Publication name: Guide to annual financial statements – Illustrative disclosures – For non-listed entities preparing financial statements under Indonesian Financial Accounting Standards (“SAK Indonesia”)

Publication date: December 2024

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