

**REKSA DANA INDEKS ABF INDONESIA BOND
INDEX FUND**

**Catatan atas Laporan Keuangan
Untuk Tahun yang Berakhir 31 Desember 2023
(Angka-angka Disajikan dalam Rupiah,
kecuali Dinyatakan Lain)**

**REKSA DANA INDEKS ABF INDONESIA BOND
INDEX FUND**

**Notes to Financial Statements
For the Year Ended December 31, 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)**

1. Umum

Reksa Dana Indeks ABF Indonesia Bond Index Fund (Reksa Dana) adalah reksa dana berbentuk Kontrak Investasi Kolektif bersifat terbuka berdasarkan Undang-Undang Pasar Modal No. 8 Tahun 1995 sebagaimana diubah dengan Undang-Undang No. 4 Tahun 2023 tentang Pengembangan dan Penguatan Sektor Keuangan dan Peraturan No. IV.B.1, Lampiran Surat Keputusan Ketua Badan Pengawas Pasar Modal (Bapepam atau Bapepam dan LK atau sekarang Otoritas Jasa Keuangan/OJK) No. Kep-22/PM/1996 tanggal 17 Januari 1996 mengenai "Pedoman Pengelolaan Reksa Dana Berbentuk Kontrak Investasi Kolektif" yang telah diubah beberapa kali, dan terakhir diubah dengan Peraturan OJK No. 23/POJK.04/2016 tanggal 13 Juni 2016 mengenai "Reksa Dana Berbentuk Kontrak Investasi Kolektif" dan perubahannya yaitu Peraturan OJK No. 2/POJK.04/2020 tanggal 8 Januari 2020 dan Peraturan OJK No. 4 Tahun 2023 tanggal 30 Maret 2023, serta Peraturan No. IV.C.4, Lampiran Surat Keputusan Ketua Bapepam (atau sekarang OJK) No. Kep-08/PM/2005 tanggal 29 Juli 2005 yang telah diubah beberapa kali, dan terakhir diubah dengan Peraturan OJK No. 48/POJK.04/2015 tanggal 23 Desember 2015 mengenai "Pedoman Pengelolaan Reksa Dana Terproteksi, Reksa Dana dengan Penjaminan, dan Reksa Dana Indeks" serta Surat Keputusan Ketua Bapepam dan LK (atau sekarang OJK) No. Kep-133/BL/2006 tanggal 4 Desember 2006 yang telah diubah dengan Peraturan OJK No. 49/POJK.04/2015 tanggal 23 Desember 2015 mengenai "Reksa Dana Berbentuk Kontrak Investasi Kolektif yang Unit Penyertaannya Diperdagangkan di Bursa Efek".

Kontrak Investasi Kolektif Reksa Dana antara PT Bahana TCW Investment Management sebagai Manajer Investasi dan The Hongkong and Shanghai Banking Corporation Limited, cabang Jakarta, sebagai Bank Kustodian dituangkan dalam Akta No. 11 tanggal 4 Mei 2005 dari Ny. Indah Fatmawati, S.H., pengganti dari Ny. Poerbaningsih Adi Warsito, S.H., notaris di Jakarta. Kontrak ini telah mengalami beberapa kali perubahan.

1. General

Reksa Dana Indeks ABF Indonesia Bond Index Fund (the Mutual Fund) is an open-ended mutual fund in the form of a Collective Investment Contract, established within the framework of the Capital Market Law No. 8 of 1995 which has been amended through Law No. 4 of 2023 concerning Financial Sector Development and Reinforcement and Regulation No. IV.B.1, Appendix of the Decision Letter of the Chairman of the Capital Market Supervisory Agency (Bapepam or Bapepam-LK or currently Financial Services Authority/OJK) No. Kep-22/PM/1996 dated January 17, 1996 concerning "Guidelines for Mutual Fund Management in the Form of Collective Investment Contract" which has been amended several times, with the latest amendment made through OJK Regulation No. 23/POJK.04/2016 dated June 13, 2016 concerning "Mutual Funds in the Form of Collective Investment Contract" and its amendment i.e. OJK Regulation No. 2/POJK.04/2020 dated January 8, 2020 and OJK Regulation No. 4 Year 2023 dated March 30, 2023, and Regulation No. IV.C.4, Appendix of the Decision Letter of the Chairman of Bapepam (or currently OJK) No. Kep-08/PM/2005 dated July 29, 2005 which has been amended several times, with the latest amendment made through OJK Regulation No. 48/POJK.04/2015 dated December 23, 2015 concerning "Guidelines for the Management of Protected, Guaranteed, and Index Fund" and the Decision Letter of the Chairman of Bapepam-LK (or currently OJK) No. Kep-133/BL/2006 dated December 4, 2006 which has been amended through OJK Regulation No. 49/POJK.04/2015 dated December 23, 2015 concerning "Mutual Fund in the Form of Collective Investment Contract whose Participating Units are Traded in the Stock Exchange".

The Collective Investment Contract on the Mutual Fund between PT Bahana TCW Investment Management as the Investment Manager and The Hongkong and Shanghai Banking Corporation Limited, Jakarta branch, as the Custodian Bank was stated in Deed No. 11 dated May 4, 2005 of Mrs. Indah Fatmawati, S.H., substituting Mrs. Poerbaningsih Adi Warsito, S.H., public notary in Jakarta. This contract has been amended several times.