

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

**REKSA DANA SYARIAH BAHANA MES
SYARIAH FUND**
Notes to Financial Statements
For the Year Ended December 31, 2023
(Figures are Presented in Rupiah,
unless Otherwise Stated)

Jenis efek	2022							Type of investments
	Peringkat/ Rating	Nilai nominal/ Nominal value	Harga perolehan rata-rata/ Average cost %	Nilai wajar/ Fair value	Tingkat bagi hasil/ Profit sharing ratio %	Jatuh tempo/ Maturity date	Persentase terhadap jumlah portofolio efek/ Percentage to total investment portfolios %	
Sukuk Diukur pada Nilai Wajar melalui Laba Rugi								Sukuk Measured at FVPL
Sukuk								Sukuk
Surat Berharga Syariah Negara PBS022	-	93.360.000.000	110,66	106.051.588.999	8,63	15-Apr-34	39,55	Islamic Based Government Securities PBS022
Surat Berharga Syariah Negara PBS027	-	30.000.000.000	100,56	30.082.058.400	6,50	15-Mei-23	11,22	Islamic Based Government Securities PBS027
Surat Berharga Syariah Negara PBS033	-	30.868.000.000	92,62	28.931.806.861	6,75	15-Jun-47	10,79	Islamic Based Government Securities PBS033
Surat Berharga Syariah Negara PBS034	-	15.428.000.000	92,79	14.583.584.213	6,50	15-Jun-39	5,44	Islamic Based Government Securities PBS034
Surat Berharga Syariah Negara PBS012	-	11.000.000.000	115,17	12.324.417.270	8,88	15-Nov-31	4,60	Islamic Based Government Securities PBS012
Surat Berharga Syariah Negara PBSG001	-	12.000.000.000	99,96	11.979.693.480	6,63	15-Sep-29	4,47	Islamic Based Government Securities PBSG001
Surat Berharga Syariah Negara PBS029	-	12.621.000.000	92,29	11.858.813.897	6,38	15-Mar-34	4,42	Islamic Based Government Securities PBS029
Surat Berharga Syariah Negara PBS015	-	10.000.000.000	110,30	11.002.635.200	8,00	15-Jul-47	4,10	Islamic Based Government Securities PBS015
Surat Berharga Syariah Negara PBS017	-	8.000.000.000	104,23	8.029.997.440	6,13	15-Okt-25	2,99	Islamic Based Government Securities PBS017
Surat Berharga Syariah Negara PBS019	-	5.382.000.000	102,94	5.482.923.533	8,25	15-Sep-23	2,04	Islamic Based Government Securities PBS019
Surat Berharga Syariah Negara PBS026	-	3.000.000.000	100,55	3.026.100.000	6,63	15-Okt-24	1,13	Islamic Based Government Securities PBS026
Surat Berharga Syariah Negara IFR0010	-	2.000.000.000	119,63	2.471.876.200	10,00	15-Feb-36	0,92	Islamic Based Government Securities IFR0010
Surat Berharga Syariah Negara PBS005	-	2.000.000.000	94,00	1.881.343.500	6,75	15-Apr-43	0,70	Islamic Based Government Securities PBS005
Surat Berharga Syariah Negara PBS036	-	1.920.000.000	98,33	1.874.780.218	5,38	15-Agt-25	0,70	Islamic Based Government Securities PBS036
Surat Berharga Syariah Negara PBS004	-	1.500.000.000	83,88	1.357.112.400	6,10	15-Feb-37	0,51	Islamic Based Government Securities PBS004
Surat Berharga Syariah Negara IFR0006	-	1.000.000.000	119,27	1.196.858.760	10,25	15-Mar-30	0,45	Islamic Based Government Securities IFR0006
Jumlah		<u>240.079.000.000</u>		<u>252.135.590.371</u>			<u>94,03</u>	Total

Nilai tercatat sukuk pada laporan keuangan adalah sebesar nilai wajarnya.

The carrying value of sukuk in the financial statements is equal to their fair values.

Reksa Dana mengklasifikasikan pengukuran nilai wajar sukuk dengan menggunakan hirarki nilai wajar Level 1 (Catatan 12).

The Mutual Fund classifies fair value measurements of sukuk using a fair value hierarchy Level 1 (Note 12).

Sukuk dalam portofolio efek Reksa Dana mempunyai sisa jangka waktu sampai dengan 26 tahun. Dalam hal harga perdagangan terakhir efek di bursa efek tidak mencerminkan nilai pasar wajar pada saat itu, maka nilai wajar sukuk ditentukan berdasarkan pertimbangan terbaik Manajer Investasi dengan mengacu kepada Surat Keputusan Ketua Bapepam dan LK mengenai "Nilai Pasar Wajar dari Efek dalam Portofolio Reksa Dana". Nilai realisasi dari sukuk tersebut dapat berbeda secara signifikan dengan nilai wajar sukuk masing-masing pada tanggal 31 Desember 2023 dan 2022.

Sukuk in the Mutual Fund's investment portfolios have remaining terms up to 26 years. In case the closing trading price in the stock exchange does not reflect the fair market value at a particular time, the fair values of these sukuk are then determined based on the best judgment by the Investment Manager in accordance with the Decision Letter of the Chairman of Bapepam-LK regarding "Fair Market Value of Securities in the Mutual Fund Portfolios". The estimated values of such sukuk as of December 31, 2023 and 2022 may differ significantly from their respective values upon realization.