

**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)

Kondisi spesifik *counterparty* yang mengalami penurunan nilai dalam pembentukan cadangan kerugian penurunan nilai atas piutang dievaluasi secara individu berdasarkan estimasi terbaik Reksa Dana atas nilai kini arus kas yang diharapkan akan diterima. Dalam mengestimasi arus kas tersebut, Reksa Dana membuat pertimbangan tentang situasi keuangan *counterparty* dan/atau nilai realisasi bersih dari setiap agunan. Setiap aset yang mengalami penurunan nilai dinilai sesuai dengan manfaat yang ada, dan strategi penyelesaian serta estimasi arus kas yang diperkirakan dapat diterima.

The specific condition of impaired *counterparty* in calculating allowances for impairment losses on receivables is evaluated individually based on the Mutual Fund's best estimate of the present value of the expected cash in-flows. In estimating these cash flows, the Mutual Fund makes judgments about the *counterparty's* financial situation and/or the net realizable value of any underlying collateral. Each impaired assets is assessed on its merits, the workout strategy and estimated recoverable cash flows.

c. Pajak Penghasilan

Pertimbangan yang signifikan dibutuhkan untuk menentukan jumlah pajak penghasilan. Terdapat sejumlah transaksi dan perhitungan yang menimbulkan ketidakpastian penentuan jumlah pajak penghasilan karena interpretasi atas peraturan pajak yang berbeda. Jika hasil pemeriksaan pajak berbeda dengan jumlah yang sebelumnya telah dibukukan, maka selisih tersebut akan berdampak terhadap aset dan liabilitas pajak kini dan tangguhan dalam periode dimana hasil pemeriksaan tersebut terjadi.

c. Income Taxes

Significant judgment is required in determining the provision for income taxes. There are many transactions and calculations for which the ultimate tax determination is uncertain due to different interpretation of tax regulations. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will have an impact on the current and deferred income tax assets and liabilities in the period in which such determination is made.

**4. Portofolio Efek**

**a. Sukuk**

2023							
Jenis efek	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 %
<b>Sukuk Diukur pada Nilai Wajar melalui Laba Rugi</b>							
Sukuk							<b>Sukuk Measured at FVPL</b>
Surat Berharga Syariah Negara PBS033	-	183.000.000.000	99,71	181.934.883.270	6,75	15-Jun-47	30,28
Surat Berharga Syariah Negara PBS036	-	63.000.000.000	98,80	61.915.558.950	5,38	15-Agt-25	10,31
Surat Berharga Syariah Negara PBS012	-	49.500.000.000	111,99	56.031.868.530	8,88	15-Nov-31	9,33
Surat Berharga Syariah Negara PBS022	-	37.687.000.000	110,66	43.438.639.192	8,63	15-Apr-34	7,23
Surat Berharga Syariah Negara PBS034	-	42.428.000.000	95,30	41.609.844.329	6,50	15-Jun-39	8,93
Surat Berharga Syariah Negara PBS038	-	40.000.000.000	98,86	39.871.226.000	6,88	15-Dec-49	6,63
Surat Berharga Syariah Negara PBS031	-	37.000.000.000	97,49	36.513.369.340	4,00	15-Jul-24	6,08
Surat Berharga Syariah Negara PBS029	-	34.500.000.000	95,42	33.569.846.535	6,38	15-Mar-34	5,59
Surat Berharga Syariah Negara PBS003	-	30.000.000.000	98,21	29.547.762.900	6,00	15-Jan-27	4,92
Surat Berharga Syariah Negara PBS037	-	29.025.000.000	101,08	29.460.375.000	6,88	15-Mar-36	4,90
Surat Berharga Syariah Negara PBS017	-	20.000.000.000	100,70	19.825.060.600	6,13	15-Okt-25	3,30
Surat Berharga Syariah Negara PBS026	-	9.450.000.000	100,54	9.472.345.848	6,63	15-Okt-24	1,58
Surat Berharga Syariah Negara PBSG001	-	9.000.000.000	100,19	9.024.185.700	6,63	15-Sep-29	1,50
Surat Berharga Syariah Negara PBS030	-	5.000.000.000	97,03	4.889.233.950	5,88	15-Jul-28	0,80
Surat Berharga Syariah Negara IFR0010	-	2.000.000.000	120,90	2.517.024.320	10,00	15-Feb-36	0,42
Surat Berharga Syariah Negara IFR0005	-	1.000.000.000	119,27	1.176.658.560	10,25	15-Mar-30	0,20
Jumlah		<u>592.590.000.000</u>		<u>600.797.883.024</u>			<u>100,00</u>

<b>Sukuk Measured at FVPL</b>							
Sukuk							
Islamic Based Government Securities PBS033							
Islamic Based Government Securities PBS036							
Islamic Based Government Securities PBS012							
Islamic Based Government Securities PBS022							
Islamic Based Government Securities PBS034							
Islamic Based Government Securities PBS038							
Islamic Based Government Securities PBS031							
Islamic Based Government Securities PBS029							
Islamic Based Government Securities PBS003							
Islamic Based Government Securities PBS037							
Islamic Based Government Securities PBS017							
Islamic Based Government Securities PBS026							
Islamic Based Government Securities PBSG001							
Islamic Based Government Securities PBS030							
Islamic Based Government Securities IFR0010							
Islamic Based Government Securities IFR0006							
Total							