



PT Semen Indonesia (Persero) Tbk  
dan Entitas Anak / *and Its Subsidiaries*

# Laporan Keuangan Konsolidasian

*Consolidated Financial Statements*

30 September 2024 (Tidak diaudit) dan 31 Desember 2023  
Dan untuk Periode Sembilan Bulan yang Berakhir  
30 September 2024 dan 2023 (Tidak diaudit) /  
*September 30, 2024 (Unaudited) and December 31, 2023*  
*And for the Nine-month Periods Ended*  
*September 30, 2024 and 2023 (Unaudited)*

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SURAT PERNYATAAN DIREKSI

*DIRECTOR'S STATEMENT LETTER*

LAPORAN KEUANGAN KONSOLIDASIAN –  
Tanggal 30 September 2024 dan 31 Desember 2023  
dan Untuk Periode Sembilan Bulan yang Berakhir 30  
September 2024 dan 2023

*CONSOLIDATED FINANCIAL STATEMENTS –  
As of September 30, 2024 and December 31,  
2023 and for the Nine-month Periods Ended  
September 30, 2024 and 2023*

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**SURAT PERNYATAAN DIREKSI  
TENTANG TANGGUNG JAWAB ATAS  
LAPORAN KEUANGAN KONSOLIDASIAN INTERIM  
PADA TANGGAL 30 SEPTEMBER 2024 DAN  
31 DESEMBER 2023 DAN UNTUK PERIODE  
SEMBILAN BULAN YANG BERAKHIR PADA  
TANGGAL 30 SEPTEMBER 2024 DAN 2023  
PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK**

**DIRECTORS' STATEMENT LETTER  
RELATING TO THE RESPONSIBILITY ON  
THE INTERIM CONSOLIDATED FINANCIAL  
STATEMENTS  
AS OF SEPTEMBER 30, 2024 AND DECEMBER 31, 2023  
AND FOR THE NINE-MONTH PERIODS ENDED  
SEPTEMBER 30, 2024 AND 2023  
PT SEMEN INDONESIA (PERSERO) Tbk  
AND ITS SUBSIDIARIES**

Kami yang bertanda tangan di bawah ini:

*We, the undersigned:*

Nama **Donny Aرسال**  
Alamat kantor Gedung South Quarter Tower A Lt. 19 - 20  
Jl. RA. Kartini Kav. 8, Jakarta Selatan 12430  
Alamat domisili Jl. Mandar XIX DF.7/22  
Sektor 3.A RT/RW 007/010  
Kel. Pondok Karya, Kec. Pondok Aren  
Tangerang Selatan  
Telepon +62 21 5261174-5  
Jabatan Direktur Utama/President Director

*Name*  
*Office address*  
*Domicile as stated*  
*Telephone*  
*Position*

Nama **Andriano Hosny Panangian**  
Alamat kantor Gedung South Quarter Tower A Lt. 19 - 20  
Jl. RA. Kartini Kav. 8, Jakarta Selatan 12430  
Alamat domisili Komp. Simpang Tiga No. 14  
RT/RW 005/003, Kel. Duren Tiga,  
Kec. Pancoran, Jakarta Selatan  
Telepon +62 21 5261174-5  
Jabatan Direktur Keuangan dan Manajemen Portofolio  
/Finance and Portfolio Management Director

*Name*  
*Office address*  
*Domicile as stated*  
*Telephone*  
*Position*

menyatakan bahwa:

*declare that:*

1. Kami bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian interim PT Semen Indonesia (Persero) Tbk dan entitas anak;
2. Laporan keuangan konsolidasian interim pada tanggal 30 September 2024 dan 31 Desember 2023 dan untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024 dan 2023, telah disusun dan disajikan berdasarkan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan konsolidasian interim telah disajikan secara lengkap dan benar;  
b. Laporan keuangan konsolidasian interim tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; dan
4. Kami bertanggung jawab atas sistem pengendalian internal Perseroan dan entitas anak.

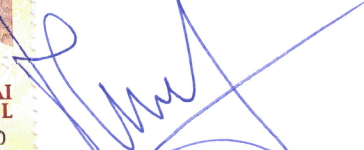
1. *We are responsible for the preparation and presentation of the interim consolidated financial statements of PT Semen Indonesia (Persero) Tbk and its subsidiaries;*
2. *The interim consolidated financial statements as of September 30, 2024 and December 31, 2023 and for the nine-month periods ended September 30, 2024 and 2023, have been prepared and presented in accordance with the Indonesian Financial Accounting Standards;*
3. a. *All information has been fully and correctly disclosed in the interim consolidated financial statements;*  
b. *The interim consolidated financial statements do not contain false material information or facts, nor do they omit material information or facts; and*
4. *We are responsible for the Company and its subsidiaries' internal control system.*

Demikian pernyataan ini dibuat dengan sebenarnya.

*This statement letter is made truthfully.*

Jakarta, 31 Oktober 2024 / October 31, 2024  
Atas nama dan mewakili Direksi/For and on behalf of the Board of Directors

  
**Donny Aرسال**  
Direktur Utama/ President Director

  
**Andriano Hosny Panangian**  
Direktur Keuangan dan Manajemen Portofolio/  
Finance and Portfolio Management Director

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
30 SEPTEMBER 2024 (TIDAK DIAUDIT)  
DAN 31 DESEMBER 2023**  
(Dinyatakan dalam jutaan Rupiah,  
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
SEPTEMBER 30, 2024 (UNAUDITED)  
AND DECEMBER 31, 2023**  
(Expressed in millions of Rupiah,  
unless otherwise stated)

|                                 |                           | <b>30 September/<br/>September 30,<br/>2024</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                |
|---------------------------------|---------------------------|-------------------------------------------------|-----------------------------------------------|--------------------------------|
|                                 | <b>Catatan/<br/>Notes</b> | <b>(Tidak diaudit/<br/>Unaudited)</b>           |                                               |                                |
| <b><u>ASET</u></b>              |                           |                                                 |                                               | <b><u>ASSETS</u></b>           |
| <b>ASET LANCAR</b>              |                           |                                                 |                                               | <b>CURRENT ASSETS</b>          |
| Kas dan setara kas              | 5,31                      | 4.926.751                                       | 6.939.841                                     | Cash and cash equivalents      |
| Investasi jangka pendek         | 31                        | 71.450                                          | 59.709                                        | Short-term investments         |
| Piutang usaha:                  |                           |                                                 |                                               | Trade receivables:             |
| Pihak berelasi                  | 6,31                      | 708.375                                         | 767.676                                       | Related parties                |
| Pihak ketiga                    | 6                         | 3.980.312                                       | 5.020.176                                     | Third parties                  |
| Piutang lain-lain:              |                           |                                                 |                                               | Other receivables:             |
| Pihak berelasi                  | 31                        | 223.538                                         | 193.793                                       | Related parties                |
| Pihak ketiga                    |                           | 315.709                                         | 287.284                                       | Third parties                  |
| Persediaan                      | 7                         | 5.582.746                                       | 5.133.737                                     | Inventories                    |
| Uang muka                       |                           | 590.920                                         | 364.684                                       | Advances                       |
| Beban dibayar di muka           | 8                         | 310.747                                         | 193.625                                       | Prepaid expenses               |
| Pajak dibayar di muka:          |                           |                                                 |                                               | Prepaid taxes:                 |
| Pajak penghasilan badan         | 9a                        | 277.792                                         | 91.249                                        | Corporate income tax           |
| Pajak lain-lain                 | 9a                        | 765.500                                         | 683.204                                       | Other taxes                    |
| Aset lancar lainnya             |                           | 41.131                                          | 47.994                                        | Other current assets           |
| Jumlah Aset Lancar              |                           | <u>17.794.971</u>                               | <u>19.782.972</u>                             | Total Current Assets           |
| <b>ASET TIDAK LANCAR</b>        |                           |                                                 |                                               | <b>NON-CURRENT ASSETS</b>      |
| Kas yang dibatasi penggunaannya | 10,31                     | 123.404                                         | 105.670                                       | Restricted cash                |
| Aset pajak tangguhan            | 9e                        | 168.424                                         | 160.297                                       | Deferred tax assets            |
| Investasi pada entitas asosiasi | 11                        | 22.500                                          | -                                             | Investments in associates      |
| Investasi pada ventura bersama  |                           | 30.504                                          | 40.722                                        | Investments in joint venture   |
| Properti investasi              | 12                        | 87.315                                          | 91.766                                        | Investment properties          |
| Aset tetap                      | 13                        | 55.549.397                                      | 56.771.009                                    | Fixed assets                   |
| Goodwill dan aset takberwujud   | 14                        | 3.559.949                                       | 3.690.127                                     | Goodwill and intangible assets |
| Tagihan pengembalian pajak:     |                           |                                                 |                                               | Claims for tax refund:         |
| Pajak penghasilan badan         | 9b                        | 480.123                                         | 412.395                                       | Corporate income tax           |
| Pajak lain-lain                 | 9b                        | 15.741                                          | 14.742                                        | Other taxes                    |
| Aset tidak lancar lainnya       |                           | 834.752                                         | 750.829                                       | Other non-current assets       |
| Jumlah Aset Tidak Lancar        |                           | <u>60.872.109</u>                               | <u>62.037.557</u>                             | Total Non-Current Assets       |
| <b>JUMLAH ASET</b>              |                           | <u>78.667.080</u>                               | <u>81.820.529</u>                             | <b>TOTAL ASSETS</b>            |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See the accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
30 SEPTEMBER 2024 (TIDAK DIAUDIT)  
DAN 31 DESEMBER 2023 (lanjutan)**  
(Dinyatakan dalam jutaan Rupiah,  
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
SEPTEMBER 30, 2024 (UNAUDITED)  
AND DECEMBER 31, 2023 (continued)**  
(Expressed in millions of Rupiah,  
unless otherwise stated)

|                                                                                      | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |                                             |
|--------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|---------------------------------------------|
| Catatan/<br>Notes                                                                    |                                                                         |                                      |                                             |
| <b>LIABILITAS</b>                                                                    |                                                                         |                                      | <b>LIABILITIES</b>                          |
| <b>LIABILITAS JANGKA PENDEK</b>                                                      |                                                                         |                                      | <b>CURRENT LIABILITIES</b>                  |
| Pinjaman jangka pendek                                                               | 15a,31                                                                  | 2.769.581                            | 556.764                                     |
| Utang usaha:                                                                         |                                                                         |                                      | Short-term borrowings                       |
| Pihak berelasi                                                                       | 17,31                                                                   | 1.317.245                            | 1.305.762                                   |
| Pihak ketiga                                                                         | 17                                                                      | 5.896.790                            | 6.790.523                                   |
| Utang lain-lain:                                                                     |                                                                         |                                      | Trade payables:                             |
| Pihak berelasi                                                                       | 31                                                                      | 33.637                               | 19.265                                      |
| Pihak ketiga                                                                         |                                                                         | 365.452                              | 346.530                                     |
| Akrual                                                                               | 18                                                                      | 1.069.254                            | 927.398                                     |
| Utang pajak:                                                                         |                                                                         |                                      | Other payables:                             |
| Pajak penghasilan badan                                                              | 9c                                                                      | 41.360                               | 62.953                                      |
| Pajak lain-lain                                                                      | 9c                                                                      | 359.418                              | 354.642                                     |
| Liabilitas imbalan kerja                                                             |                                                                         |                                      | Accruals                                    |
| jangka pendek                                                                        | 30a                                                                     | 413.519                              | 473.004                                     |
| Uang muka penjualan                                                                  |                                                                         | 530.619                              | 638.149                                     |
| Pinjaman jangka panjang yang jatuh tempo dalam satu tahun:                           |                                                                         |                                      | Taxes payable:                              |
| Pinjaman bank                                                                        | 15b,31                                                                  | 500.000                              | 975.000                                     |
| Utang obligasi                                                                       | 15c                                                                     | -                                    | 3.362.743                                   |
| Liabilitas sewa                                                                      | 15d                                                                     | 270.099                              | 298.927                                     |
| Jumlah Liabilitas Jangka Pendek                                                      |                                                                         | 13.566.974                           | 16.111.660                                  |
|                                                                                      |                                                                         |                                      | Short-term employee benefits liabilities    |
| <b>LIABILITAS JANGKA PANJANG</b>                                                     |                                                                         |                                      | Sales advances                              |
| Liabilitas pajak tangguhan                                                           | 9e                                                                      | 4.068.093                            | 3.971.101                                   |
| Liabilitas imbalan kerja                                                             |                                                                         |                                      | Current maturities of long-term borrowings: |
| jangka panjang                                                                       | 30b                                                                     | 2.518.198                            | 2.447.761                                   |
| Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam satu tahun: |                                                                         |                                      | Bank loans                                  |
| Pinjaman bank                                                                        | 15b,31                                                                  | 5.585.941                            | 6.273.089                                   |
| Utang obligasi                                                                       | 15c                                                                     | 1.583.894                            | 1.580.357                                   |
| Liabilitas sewa                                                                      | 15d                                                                     | 491.545                              | 521.048                                     |
| Provisi jangka panjang                                                               | 19                                                                      | 437.558                              | 415.350                                     |
| Liabilitas jangka panjang lainnya                                                    |                                                                         | 455.459                              | 449.187                                     |
| Jumlah Liabilitas Jangka Panjang                                                     |                                                                         | 15.140.688                           | 15.657.893                                  |
| Jumlah Liabilitas                                                                    |                                                                         | 28.707.662                           | 31.769.553                                  |
| <b>DANA SYIRKAH TEMPORER</b>                                                         | 16,31                                                                   | 2.100.000                            | 2.250.000                                   |
|                                                                                      |                                                                         |                                      | Long-term provision                         |
|                                                                                      |                                                                         |                                      | Other non-current liabilities               |
|                                                                                      |                                                                         |                                      | Total Non-Current Liabilities               |
|                                                                                      |                                                                         |                                      | Total Liabilities                           |
|                                                                                      |                                                                         |                                      | <b>TEMPORARY SYIRKAH FUNDS</b>              |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See the accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN POSISI KEUANGAN  
KONSOLIDASIAN  
30 SEPTEMBER 2024 (TIDAK DIAUDIT)  
DAN 31 DESEMBER 2023 (lanjutan)**  
(Dinyatakan dalam jutaan Rupiah,  
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF  
FINANCIAL POSITION  
SEPTEMBER 30, 2024 (UNAUDITED)  
AND DECEMBER 31, 2023 (continued)**  
(Expressed in millions of Rupiah,  
unless otherwise stated)

|                                                                                                            |                               | <b>30 September/<br/>September 30,<br/>2024</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                                                                              |
|------------------------------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>Catatan/<br/>Notes</b>                                                                                  | (Tidak diaudit/<br>Unaudited) |                                                 |                                               |                                                                                                              |
| <b><u>EKUITAS</u></b>                                                                                      |                               |                                                 |                                               | <b><u>EQUITY</u></b>                                                                                         |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk:                                             |                               |                                                 |                                               | Equity attributable to equity holders of the parent entity:                                                  |
| Modal saham - nilai nominal Rp 100 (nilai penuh) per saham untuk saham Seri A Dwiwarna dan saham Seri B,   |                               |                                                 |                                               | Share capital - par value of Rp 100 (full amount) per share for Series A Dwiwarna shares and Series B shares |
| Modal dasar - 1 lembar saham Seri A Dwiwarna dan 19.999.999.999 lembar saham Seri B                        |                               |                                                 |                                               | Authorized - 1 Series A Dwiwarna shares and 19,999,999,999 Series B shares                                   |
| Modal ditempatkan dan disetor penuh - 1 lembar saham Seri A Dwiwarna dan 6.751.540.089 lembar saham seri B | 20                            | 675.154                                         | 675.154                                       | Issued and fully paid - 1 Series A Dwiwarna share and 6,751,540,089 Series B shares                          |
| Tambahan modal disetor                                                                                     | 21                            | 6.217.241                                       | 6.217.241                                     | Additional paid-in capital                                                                                   |
| Selisih transaksi ekuitas dengan pihak non-pengendali                                                      | 23                            | 1.046.451                                       | 1.046.451                                     | Difference in value of equity transaction with non-controlling interest                                      |
| Penghasilan komprehensif lainnya                                                                           | 22                            | 494.063                                         | 536.969                                       | Other comprehensive income                                                                                   |
| Saldo laba                                                                                                 |                               |                                                 |                                               | Retained earnings                                                                                            |
| Dicadangkan                                                                                                |                               | 253.338                                         | 253.338                                       | Appropriated                                                                                                 |
| Belum dicadangkan                                                                                          |                               | 34.680.038                                      | 34.532.338                                    | Unappropriated                                                                                               |
| Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk                                       |                               | 43.366.285                                      | 43.261.491                                    | Total equity attributable to the owners of the parent entity                                                 |
| Kepentingan non-pengendali                                                                                 | 23                            | 4.493.133                                       | 4.539.485                                     | Non-controlling interests                                                                                    |
| Jumlah Ekuitas                                                                                             |                               | 47.859.418                                      | 47.800.976                                    | Total Equity                                                                                                 |
| <b>JUMLAH LIABILITAS,<br/>DANA SYIRKAH TEMPORER<br/>DAN EKUITAS</b>                                        |                               | <b>78.667.080</b>                               | <b>81.820.529</b>                             | <b>TOTAL LIABILITIES,<br/>TEMPORARY SYIRKAH<br/>FUNDS AND EQUITY</b>                                         |

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN LABA RUGI DAN PENGHASILAN  
KOMPREHENSIF LAIN KONSOLIDASIAN  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2024 DAN 2023 (TIDAK DIAUDIT)**  
(Dinyatakan dalam jutaan Rupiah,  
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF PROFIT OR  
LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE NINE-MONTH PERIODS ENDED  
SEPTEMBER 30, 2024 AND 2023 (UNAUDITED)**  
(Expressed in millions of Rupiah,  
unless otherwise stated)

|                                                                                            |                   | 30 September/<br>September 30,<br>2024 | 30 September/<br>September 30,<br>2023 |                                                                                       |
|--------------------------------------------------------------------------------------------|-------------------|----------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------|
|                                                                                            | Catatan/<br>Notes | (Tidak diaudit/<br>Unaudited)          | (Tidak diaudit/<br>Unaudited)          |                                                                                       |
| <b>PENDAPATAN</b>                                                                          | 24,31             | 26.294.882                             | 27.660.822                             | <b>REVENUES</b>                                                                       |
| <b>BEBAN POKOK PENDAPATAN</b>                                                              | 25,31             | (20.278.211)                           | (20.220.940)                           | <b>COST OF REVENUES</b>                                                               |
| LABA KOTOR                                                                                 |                   | 6.016.671                              | 7.439.882                              | <b>GROSS PROFIT</b>                                                                   |
| Beban penjualan                                                                            | 26a               | (1.866.039)                            | (1.786.794)                            | <i>Selling expenses</i>                                                               |
| Beban umum dan administrasi                                                                | 26b               | (2.268.315)                            | (2.287.220)                            | <i>General and administration expenses</i>                                            |
| Penghasilan keuangan                                                                       | 31                | 161.726                                | 136.554                                | <i>Finance income</i>                                                                 |
| Beban keuangan                                                                             | 27,31             | (938.090)                              | (1.034.363)                            | <i>Finance costs</i>                                                                  |
| Bagian atas hasil bersih entitas<br>asosiasi dan ventura bersama                           |                   | (10.219)                               | (13.804)                               | <i>Share of result of<br/>associates and joint venture</i>                            |
| (Beban) pendapatan operasi lainnya - bersih                                                | 28                | (30.418)                               | 85.215                                 | <i>Other operating (expenses) revenues - net</i>                                      |
| <b>LABA SEBELUM PAJAK PENGHASILAN</b>                                                      |                   | 1.065.316                              | 2.539.470                              | <b>PROFIT BEFORE INCOME TAX EXPENSE</b>                                               |
| Beban pajak penghasilan                                                                    | 9d                | (323.862)                              | (745.815)                              | <i>Income tax expense</i>                                                             |
| <b>LABA PERIODE BERJALAN</b>                                                               |                   | 741.454                                | 1.793.655                              | <b>PROFIT FOR THE PERIOD</b>                                                          |
| <b>LABA (RUGI) PENGHASILAN KOMPREHENSIF LAIN</b>                                           |                   |                                        |                                        | <b>OTHER COMPREHENSIVE PROFIT (LOSS) INCOME</b>                                       |
| Pos-pos yang tidak akan<br>direklasifikasi ke laba rugi:                                   |                   |                                        |                                        | <i>Items that will not be reclassified<br/>to profit or loss:</i>                     |
| Pengukuran kembali atas<br>liabilitas imbalan kerja                                        | 30b               | (3.199)                                | (53.582)                               | <i>Remeasurements of employee<br/>benefit obligation</i>                              |
| Pajak penghasilan terkait                                                                  | 9e                | 449                                    | 11.839                                 | <i>Related income tax</i>                                                             |
|                                                                                            |                   | (2.750)                                | (41.743)                               |                                                                                       |
| Pos-pos yang akan<br>direklasifikasi ke laba rugi:                                         |                   |                                        |                                        | <i>Items that will be reclassified<br/>to profit or loss:</i>                         |
| Selisih kurs dari penjabaran<br>kegiatan usaha luar negeri                                 |                   | (55.154)                               | (91.222)                               | <i>Exchange difference from<br/>translation of foreign operations</i>                 |
| Jumlah laba (rugi) penghasilan komprehensif lain<br>periode berjalan - setelah pajak       |                   | (57.904)                               | (132.965)                              | <i>Total other comprehensive profit (loss) income<br/>for the period - net of tax</i> |
| <b>JUMLAH PENGHASILAN KOMPREHENSIF<br/>PERIODE BERJALAN</b>                                |                   | 683.550                                | 1.660.690                              | <b>TOTAL COMPREHENSIVE INCOME<br/>FOR THE PERIOD</b>                                  |
| <b>LABA PERIODE BERJALAN<br/>YANG DIATRIBUSIKAN<br/>KEPADA:</b>                            |                   |                                        |                                        | <b>PROFIT FOR THE PERIOD<br/>ATTRIBUTABLE TO:</b>                                     |
| Pemilik entitas induk                                                                      |                   | 719.723                                | 1.713.984                              | <i>Owners of the parent entity</i>                                                    |
| Kepentingan non-pengendali                                                                 |                   | 21.731                                 | 79.671                                 | <i>Non-controlling interests</i>                                                      |
| <b>LABA PERIODE BERJALAN</b>                                                               |                   | 741.454                                | 1.793.655                              | <b>PROFIT FOR THE PERIOD</b>                                                          |
| <b>JUMLAH PENGHASILAN KOMPREHENSIF<br/>PERIODE BERJALAN YANG<br/>DIATRIBUSIKAN KEPADA:</b> |                   |                                        |                                        | <b>TOTAL COMPREHENSIVE<br/>INCOME FOR THE PERIOD<br/>ATTRIBUTABLE TO:</b>             |
| Pemilik entitas induk                                                                      |                   | 676.817                                | 1.608.386                              | <i>Owners of the parent entity</i>                                                    |
| Kepentingan non-pengendali                                                                 |                   | 6.733                                  | 52.304                                 | <i>Non-controlling interests</i>                                                      |
| <b>JUMLAH PENGHASILAN<br/>KOMPREHENSIF PERIODE BERJALAN</b>                                |                   | 683.550                                | 1.660.690                              | <b>TOTAL COMPREHENSIVE INCOME<br/>FOR THE PERIOD</b>                                  |
| Laba per saham                                                                             |                   |                                        |                                        | <i>Earnings per share</i>                                                             |
| (dinyatakan dalam Rupiah penuh)                                                            |                   |                                        |                                        | <i>(expressed in full Rupiah)</i>                                                     |
| Dasar dan dilusian                                                                         | 29                | 107                                    | 254                                    | <i>Basic and diluted</i>                                                              |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See the accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2024 DAN 2023 (TIDAK DIAUDIT)**  
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE NINE-MONTH PERIODS ENDED  
SEPTEMBER 30, 2024 AND 2023 (UNAUDITED)**  
(Expressed in millions of Rupiah, unless otherwise stated)

| Diatribusikan kepada pemilik entitas induk/Attributable to owners of the parent entity |                               |                                                       |                                                                                                                                   |                                                                 |                                  |                                      |                  |                                                          |                  |                                            |
|----------------------------------------------------------------------------------------|-------------------------------|-------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|----------------------------------|--------------------------------------|------------------|----------------------------------------------------------|------------------|--------------------------------------------|
| Catatan/<br>Notes                                                                      | Modal saham/<br>Capital stock | Tambahan modal disetor/<br>Additional paid-in capital | Selisih transaksi ekuitas dengan pihak non-pengendali/<br>Difference in value of equity transaction with non-controlling interest | Penghasilan komprehensif lainnya/<br>Other comprehensive income | Saldo laba/<br>Retained earnings |                                      | Jumlah/<br>Total | Kepentingan non-pengendali/<br>Non-controlling interests | Jumlah/<br>Total |                                            |
|                                                                                        |                               |                                                       |                                                                                                                                   |                                                                 | Dicadangkan/<br>Appropriated     | Belum dicadangkan/<br>Unappropriated |                  |                                                          |                  |                                            |
| Saldo per 1 Januari 2023                                                               | 675.154                       | 6.217.241                                             | 1.046.451                                                                                                                         | 538.804                                                         | 253.338                          | 34.017.226                           | 42.748.214       | 4.491.146                                                | 47.239.360       | Balance as of January 1, 2023              |
| Laba periode berjalan                                                                  | -                             | -                                                     | -                                                                                                                                 | -                                                               | -                                | 1.713.984                            | 1.713.984        | 79.671                                                   | 1.793.655        | Profit for the period                      |
| (Rugi) komprehensif lain                                                               | -                             | -                                                     | -                                                                                                                                 | (105.598)                                                       | -                                | -                                    | (105.598)        | (27.367)                                                 | (132.965)        | Other comprehensive (loss) for the period, |
| periode berjalan setelah pajak                                                         | -                             | -                                                     | -                                                                                                                                 | -                                                               | -                                | -                                    | -                | -                                                        | -                | net of tax                                 |
| Dividen                                                                                | 22                            | -                                                     | -                                                                                                                                 | -                                                               | -                                | (1.655.385)                          | (1.655.385)      | (44.409)                                                 | (1.699.794)      | Dividends                                  |
| Saldo per 30 September 2023                                                            | 675.154                       | 6.217.241                                             | 1.046.451                                                                                                                         | 433.206                                                         | 253.338                          | 34.075.825                           | 42.701.215       | 4.499.041                                                | 47.200.256       | Balance as of September 30, 2023           |
| Saldo per 1 Januari 2024                                                               | 675.154                       | 6.217.241                                             | 1.046.451                                                                                                                         | 536.969                                                         | 253.338                          | 34.532.338                           | 43.261.491       | 4.539.485                                                | 47.800.976       | Balance as of January 1, 2024              |
| Laba periode berjalan                                                                  | -                             | -                                                     | -                                                                                                                                 | -                                                               | -                                | 719.723                              | 719.723          | 21.731                                                   | 741.454          | Profit for the period                      |
| Laba komprehensif lain                                                                 | -                             | -                                                     | -                                                                                                                                 | (42.906)                                                        | -                                | -                                    | (42.906)         | (14.998)                                                 | (57.904)         | Other comprehensive profit for the period, |
| periode berjalan setelah pajak                                                         | -                             | -                                                     | -                                                                                                                                 | -                                                               | -                                | -                                    | -                | -                                                        | -                | net of tax                                 |
| Dividen                                                                                | 22                            | -                                                     | -                                                                                                                                 | -                                                               | -                                | (572.023)                            | (572.023)        | (53.085)                                                 | (625.108)        | Dividends                                  |
| Saldo per 30 September 2024                                                            | 675.154                       | 6.217.241                                             | 1.046.451                                                                                                                         | 494.063                                                         | 253.338                          | 34.680.038                           | 43.366.285       | 4.493.133                                                | 47.859.418       | Balance as of September 30, 2024           |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

See the accompanying notes to consolidated financial statements which are an integral part of the consolidated financial statements.

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**LAPORAN ARUS KAS KONSOLIDASIAN  
UNTUK PERIODE SEMBILAN BULAN YANG BERAKHIR  
30 SEPTEMBER 2024 DAN 2023 (TIDAK DIAUDIT)**  
(Dinyatakan dalam jutaan Rupiah,  
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE NINE-MONTH PERIODS ENDED  
SEPTEMBER 30, 2024 AND 2023 (UNAUDITED)**  
(Expressed in millions of Rupiah,  
unless otherwise stated)

|                                                                      |                   | 30 September/<br>September 30,<br>2024 | 30 September/<br>September 30,<br>2023 |                                                                             |
|----------------------------------------------------------------------|-------------------|----------------------------------------|----------------------------------------|-----------------------------------------------------------------------------|
|                                                                      | Catatan/<br>Notes | (Tidak diaudit/<br>Unaudited)          | (Tidak diaudit/<br>Unaudited)          |                                                                             |
| <b>ARUS KAS DARI AKTIVITAS OPERASI</b>                               |                   |                                        |                                        | <b>CASH FLOWS FROM<br/>OPERATING ACTIVITIES</b>                             |
| Penerimaan dari pelanggan                                            |                   | 27.049.466                             | 27.759.227                             | Receipts from customers                                                     |
| Pembayaran kepada pemasok                                            |                   | (20.125.446)                           | (19.613.078)                           | Payments to suppliers                                                       |
| Pembayaran kepada karyawan                                           |                   | (3.163.274)                            | (3.248.672)                            | Payments to employees                                                       |
| Kas yang dihasilkan dari operasi                                     |                   | 3.760.746                              | 4.897.477                              | Cash generated from operations                                              |
| Penghasilan keuangan yang diterima                                   |                   | 163.773                                | 136.150                                | Finance income received                                                     |
| Pembayaran pajak penghasilan badan                                   |                   | (635.649)                              | (1.095.080)                            | Payment of corporate income taxes                                           |
| Penerimaan dari klaim pajak penghasilan                              |                   | 128.303                                | 571.380                                | Receipt from corporate income tax refund                                    |
| Pembayaran beban keuangan                                            |                   | (953.718)                              | (1.086.992)                            | Payment of finance cost                                                     |
| (Pembayaran) Penerimaan lainnya                                      |                   | (90.675)                               | 98.801                                 | Other (payments) receipts                                                   |
| <b>Arus kas bersih yang diperoleh dari<br/>aktivitas operasi</b>     |                   | <b>2.372.780</b>                       | <b>3.521.736</b>                       | <b>Net cash flows provided by<br/>operating activities</b>                  |
| <b>ARUS KAS DARI AKTIVITAS INVESTASI</b>                             |                   |                                        |                                        | <b>CASH FLOWS FROM<br/>INVESTING ACTIVITIES</b>                             |
| Pembelian aset tetap                                                 | 13                | (935.758)                              | (991.569)                              | Acquisition of fixed assets                                                 |
| Perolehan properti investasi                                         | 12                | (2.579)                                | (2.702)                                | Acquisition of investment property                                          |
| Penambahan investasi pada entitas asosiasi                           | 11                | (22.500)                               | -                                      | Addition investment in associate                                            |
| Penambahan aset takberwujud                                          | 14                | (633)                                  | (6.642)                                | Additions of intangible assets                                              |
| Penempatan investasi<br>jangka pendek                                |                   | (11.741)                               | (3.810)                                | Maturity of short-term<br>investments                                       |
| (Penempatan) pencairan kas<br>yang dibatasi penggunaannya            |                   | (17.734)                               | 73.079                                 | (Placement) disbursement<br>of restricted cash                              |
| Hasil penjualan aset tetap                                           | 13                | 25.900                                 | 11.578                                 | Proceeds from disposal of fixed assets                                      |
| <b>Arus kas bersih yang digunakan untuk<br/>aktivitas investasi</b>  |                   | <b>(965.045)</b>                       | <b>(920.066)</b>                       | <b>Net cash flows used in<br/>investing activities</b>                      |
| <b>ARUS KAS DARI AKTIVITAS PENDANAAN</b>                             |                   |                                        |                                        | <b>CASH FLOWS FROM<br/>FINANCING ACTIVITIES</b>                             |
| Penerimaan dari transaksi<br>supplier financing                      | 15e               | 240.867                                | 47.838                                 | Proceeds from transaction<br>supplier financing                             |
| Pembayaran atas transaksi<br>supplier financing                      | 15e               | (248.629)                              | (48.524)                               | Payments of transaction<br>supplier financing                               |
| Penerimaan utang bank jangka pendek                                  | 15e               | 2.653.997                              | 370.795                                | Proceeds from short-term borrowings                                         |
| Pembayaran utang bank jangka pendek                                  | 15e               | (441.180)                              | (231.702)                              | Payments of short-term borrowings                                           |
| Penerimaan utang bank jangka panjang                                 | 15e               | -                                      | 901.425                                | Proceeds from long-term bank loans                                          |
| Pembayaran utang bank jangka panjang                                 | 15e               | (1.175.000)                            | (1.638.699)                            | Payments of long-term bank loans                                            |
| Pembayaran dana syirkah temporer                                     |                   | (150.000)                              | (150.000)                              | Payments of temporary syirkah funds                                         |
| Pembayaran utang obligasi                                            | 15e               | (3.364.000)                            | -                                      | Payment of bonds                                                            |
| Pembayaran liabilitas sewa                                           | 15e               | (307.266)                              | (287.953)                              | Payments of lease liabilities                                               |
| Pembayaran dividen:                                                  |                   |                                        |                                        | Payments of dividends:                                                      |
| Pemilik entitas induk                                                | 22                | (572.023)                              | (1.655.385)                            | Equity holders of parent entity                                             |
| Kepentingan non-pengendali                                           |                   | (53.085)                               | (44.409)                               | Non-controlling interests                                                   |
| <b>Arus kas bersih yang digunakan untuk<br/>aktivitas pendanaan</b>  |                   | <b>(3.416.319)</b>                     | <b>(2.736.614)</b>                     | <b>Net cash flows used in<br/>financing activities</b>                      |
| <b>PENURUNAN BERSIH<br/>KAS DAN SETARA KAS</b>                       |                   | <b>(2.008.584)</b>                     | <b>(134.944)</b>                       | <b>NET DECREASE IN<br/>CASH AND CASH EQUIVALENTS</b>                        |
| <b>KAS DAN SETARA KAS<br/>PADA AWAL PERIODE</b>                      |                   | <b>6.939.841</b>                       | <b>6.007.333</b>                       | <b>CASH AND CASH EQUIVALENTS<br/>AT THE BEGINNING OF THE PERIOD</b>         |
| <b>DAMPAK PERUBAHAN SELISIH KURS<br/>TERHADAP KAS DAN SETARA KAS</b> |                   | <b>(4.506)</b>                         | <b>(6.532)</b>                         | <b>EFFECT OF EXCHANGE RATE<br/>CHANGES ON CASH AND<br/>CASH EQUIVALENTS</b> |
| <b>KAS DAN SETARA KAS<br/>PADA AKHIR PERIODE</b>                     |                   | <b>4.926.751</b>                       | <b>5.865.857</b>                       | <b>CASH AND CASH EQUIVALENTS<br/>AT THE END OF THE PERIOD</b>               |

Lihat catatan atas laporan keuangan konsolidasian yang merupakan bagian  
yang tidak terpisahkan dari laporan keuangan konsolidasian.

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an integral part of the consolidated financial statements.

**PT SEMEN INDONESIA (PERSERO) Tbk  
DAN ENTITAS ANAK/AND ITS SUBSIDIARIES**

**CATATAN ATAS LAPORAN KEUANGAN  
KONSOLIDASIAN  
30 SEPTEMBER 2024 (TIDAK DIAUDIT)  
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30 SEPTEMBER 2024 DAN 2023 (TIDAK DIAUDIT)**  
(Dinyatakan dalam jutaan Rupiah, kecuali dinyatakan lain)

**NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS  
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AND DECEMBER 31, 2023  
AND FOR THE NINE-MONTH PERIODS ENDED  
SEPTEMBER 30, 2024 AND 2023 (UNAUDITED)**  
(Expressed in millions of Rupiah, unless otherwise stated)

**1. UMUM**

**a. Pendirian dan Informasi Umum**

PT Semen Indonesia (Persero) Tbk ("Perseroan") didirikan dengan nama NV Pabrik Semen Gresik pada tanggal 25 September 1953 dengan Akta Notaris Raden Mr. Soewandi No. 41. Pada tanggal 17 April 1961, NV Pabrik Semen Gresik dijadikan Perusahaan Negara (Persero) berdasarkan Peraturan Pemerintah No. 132 Tahun 1961, kemudian berubah menjadi PT Semen Gresik (Persero) berdasarkan Akta Notaris J.N. Siregar, S.H. No. 81 tanggal 24 Oktober 1969.

Anggaran Dasar Perseroan telah mengalami beberapa kali perubahan dan yang terakhir antara lain mengenai tugas, wewenang dan kewajiban Dewan Komisaris dan Direksi berdasarkan Akta Notaris No. 42 tanggal 21 Desember 2021 yang dibuat di hadapan Aulia Taufani, S.H., Notaris di Jakarta. Perubahan ini telah mendapatkan persetujuan dari Menteri Hukum dan Hak Asasi Manusia Republik Indonesia pada tanggal 4 Januari 2022, melalui surat keputusan No. AHU-002716.AH.01.03 tanggal 4 Januari 2022.

Perubahan susunan pengurus Perseroan terakhir sebagaimana tertuang dalam Akta Notaris No. 11 tanggal 1 Desember 2023 yang dibuat di hadapan Aulia Taufani, S.H., Notaris di Jakarta. Pemberitahuan perubahan data Perseroan telah diterima oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia berdasarkan Surat No. AHU-AH.01.09-0193961 2023 tanggal 8 Desember 2023.

Ruang lingkup kegiatan usaha Perseroan menurut Anggaran Dasar adalah menjalankan usaha dalam bidang industri semen, termasuk kegiatan produksi, menambang dan/atau menggali bahan yang diperlukan dalam industri semen atau industri lainnya, perdagangan, pemasaran dan distribusi terkait dengan industri semen serta pemberian jasa untuk industri semen dan/atau industri lainnya.

Perseroan berkedudukan dan berkantor pusat di Jakarta Selatan. Perseroan memulai kegiatan komersialnya pada tanggal 7 Agustus 1957.

Lokasi pabrik semen Perseroan dan Entitas Anak ("Grup") berada di Gresik dan Tuban di Jawa Timur, Rembang dan Cilacap di Jawa Tengah, Narogong di Jawa Barat, Indarung di Sumatera Barat, Lhoknga di Aceh, Pangkep di Sulawesi Selatan, Quang Ninh di Vietnam, Baturaja, Palembang dan Panjang di Lampung.

**1. GENERAL**

**a. Establishment and General Information**

*PT Semen Indonesia (Persero) Tbk (the "Company") was established on September 25, 1953 as NV Pabrik Semen Gresik based on Notarial Deed No. 41 of Raden Mr. Soewandi. On April 17, 1961, NV Pabrik Semen Gresik has become a state enterprise (Persero) based on Government Regulation No. 132 Year 1961, and subsequently became PT Semen Gresik (Persero) based on Notarial Deed No. 81 dated October 24, 1969 of J.N. Siregar, S.H.*

*The Company's Articles of Association have been amended several times, the most recent was concerning among others, the duties, authorities and responsibilities of the Board of Commissioners and Board of Directors based on Notarial Deed No. 42 dated December 21, 2021 of Aulia Taufani, S.H., Notary in Jakarta. The amendment was approved by Ministry of Law and Human Rights of the Republic of Indonesia by virtue of its letter dated January 4, 2022 with decree No. AHU-002716.AH.01.03 dated January 4, 2022.*

*The last change in the composition of the Company's management as stated in Notarial Deed No. 11 dated December 1, 2023 of Aulia Taufani, S.H., Notary in Jakarta. Notification of changes in the Company's data has been received by the Ministry of Law and Human Rights of the Republic of Indonesia by virtue of its letter No. AHU-AH.01.09-0193961 2023 dated December 8, 2023.*

*The scope of business activities of the Company in accordance with its Articles of Association includes conducting business in the field of cement industry, production, mining and/or digging material required in cement or other industries, trading, marketing and distribution related to cement industry, and providing services for cement and/or other industries.*

*The Company's head office is located at South Jakarta. The Company commenced commercial operations on August 7, 1957.*

*The Company and its subsidiaries (the "Group") cement plants are located in Gresik and Tuban in East Java, Rembang and Cilacap in Central Java, Narogong in West Java, Indarung in West Sumatera, Lhoknga in Aceh, Pangkep in South Sulawesi, Quang Ninh in Vietnam, Baturaja, Palembang and Panjang in Lampung.*

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**NOTES TO THE CONSOLIDATED  
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(Expressed in millions of Rupiah, unless otherwise stated)

**1. UMUM (lanjutan)**

**a. Pendirian dan Informasi Umum (lanjutan)**

Entitas induk langsung dan entitas induk akhir Perseroan adalah Pemerintah Republik Indonesia (Pemerintah).

Susunan Dewan Komisaris dan Direksi Perseroan, dan Komite Audit pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

**1. GENERAL (continued)**

**a. Establishment and General Information (continued)**

The Company's immediate parent and ultimate parent is Government of the Republic of Indonesia (Government).

The members of the Company's Board of Commissioners and Directors, and Audit Committee, as of September 30, 2024 and December 31, 2023 were as follows:

|                                            | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |                                  |
|--------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|----------------------------------|
| <b>Dewan Komisaris</b>                     |                                                                         |                                      | <b>Board of Commissioners</b>    |
| Komisaris Utama                            | Budi Waseso *)                                                          | Budi Waseso                          | President Commissioner           |
| Komisaris                                  | Yustinus Prastowo                                                       | Yustinus Prastowo                    | Commissioners                    |
|                                            | Sony Subrata                                                            | Sony Subrata                         |                                  |
|                                            | Lydia Silvanna Djaman                                                   | Lydia Silvanna Djaman                |                                  |
|                                            | Saor Siagian *)                                                         | Saor Siagian *)                      |                                  |
|                                            | Nasaruddin Umar **)                                                     | Nasaruddin Umar *)                   |                                  |
|                                            | Ratna Irsana *)                                                         | Ratna Irsana *)                      |                                  |
| <b>Dewan Direksi</b>                       |                                                                         |                                      | <b>Board of Directors</b>        |
| Direktur Utama                             | Donny Arsal                                                             | Donny Arsal                          | President Director               |
| Direktur                                   | Subhan                                                                  | Subhan                               | Directors                        |
|                                            | Andriano Hosny Panangian                                                | Andriano Hosny Panangian             |                                  |
|                                            | Reni Wulandari                                                          | Reni Wulandari                       |                                  |
|                                            | Yosviandri                                                              | Yosviandri                           |                                  |
|                                            | Agung Wiharto                                                           | Agung Wiharto                        |                                  |
| <b>Komite Audit</b>                        |                                                                         |                                      | <b>Audit Committee</b>           |
| Ketua                                      | Saor Siagian *)                                                         | Saor Siagian *)                      | Chairman                         |
| Anggota                                    | Budi Waseso *)                                                          | Yustinus Prastowo                    | Members                          |
|                                            | Yustinus Prastowo                                                       | Sahat Pardede                        |                                  |
|                                            | Sahat Pardede                                                           | Budi Rahayu                          |                                  |
|                                            | Budi Rahayu                                                             |                                      |                                  |
| <b>Kepala Internal Audit</b>               | Pramono Harjanto                                                        | Pramono Harjanto                     | <b>Head of Internal Audit</b>    |
| <b>Sekretaris Perusahaan</b>               | Vita Mahreyni                                                           | Vita Mahreyni                        | <b>Corporate Secretary</b>       |
| *) Komisaris Independen                    |                                                                         |                                      | *) Independent Commissioners     |
| **) Mengundurkan diri pada 21 Oktober 2024 |                                                                         |                                      | **) Resigned on October 21, 2024 |

Personil manajemen kunci meliputi Dewan Komisaris dan Direksi Perseroan.

Key management personnel are the Company's Boards of Commissioners and Directors.

Perseroan menyediakan kompensasi imbalan kerja pada Dewan Komisaris dan Direktur Perseroan sebagai berikut:

The Company provides compensation to the Boards of commissioners and Directors of the Company as follows:

|                             | September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | September 30,<br>2023<br>(Tidak diaudit/<br>Unaudited) |                              |
|-----------------------------|--------------------------------------------------------|--------------------------------------------------------|------------------------------|
| Imbalan kerja jangka pendek | 117.765                                                | 92.581                                                 | Short-term employee benefits |
| Imbalan pasca kerja         | 4.777                                                  | 4.647                                                  | Post-employment benefits     |
| Jumlah                      | 122.542                                                | 97.228                                                 | Total                        |

**PT SEMEN INDONESIA (PERSERO) Tbk  
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(Expressed in millions of Rupiah, unless otherwise stated)

**1. UMUM (lanjutan)**

**a. Pendirian dan Informasi Umum (lanjutan)**

Pada tanggal 30 September 2024, Grup mempunyai 9.450 karyawan (31 Desember 2023: 9.694 karyawan) - tidak diaudit.

**b. Entitas Anak yang Dikonsolidasi**

Rincian entitas anak Grup pada akhir periode pelaporan adalah sebagai berikut:

**1. GENERAL (continued)**

**a. Establishment and General Information (continued)**

As of September 30, 2024, the Group had 9,450 employees (December 31, 2023: 9,694 employees) – unaudited.

**b. Consolidated Subsidiaries**

Details of the Group's subsidiaries of the end of the reporting period are as follows:

| Entitas anak/<br>Subsidiaries                                                              | Domisili/<br>Domicile                             | Jenis usaha/<br>Nature of business                                                                                        | Persentase kepemilikan/<br>Percentage of ownership                      |                                      | Dimulainya<br>kegiatan<br>komersial/<br>Start of<br>commercial<br>activities | Jumlah aset sebelum eliminasi/<br>Total assets before eliminations      |                                      |
|--------------------------------------------------------------------------------------------|---------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|
|                                                                                            |                                                   |                                                                                                                           | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |                                                                              | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |
|                                                                                            |                                                   |                                                                                                                           |                                                                         |                                      |                                                                              |                                                                         |                                      |
| Pemilikan langsung/Direct ownership                                                        |                                                   |                                                                                                                           |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Semen Padang ("SP")<br>dan entitas anak/<br>and subsidiaries                            | Indarung,<br>Sumatera Barat/<br>West Sumatera     | Produksi semen/<br>Cement manufacturing                                                                                   | 99,99%                                                                  | 99,99%                               | 1913                                                                         | 11.026.724                                                              | 13.728.194                           |
| PT Semen Tonasa ("ST")                                                                     | Pangkep,<br>Sulawesi Selatan/<br>South Sulawesi   | Produksi semen/<br>Cement manufacturing                                                                                   | 99,99%                                                                  | 99,99%                               | 1968                                                                         | 8.541.696                                                               | 8.748.514                            |
| Thang Long Cement Joint<br>Stock Company ("TLCC")<br>dan entitas anak/<br>and subsidiaries | Hanoi,<br>Vietnam                                 | Produksi semen/<br>Cement manufacturing                                                                                   | 70,00%                                                                  | 70,00%                               | 2008                                                                         | 2.128.069                                                               | 2.321.665                            |
| PT Semen Gresik ("SG")<br>dan entitas anak/and subsidiaries                                | Tuban,<br>Jawa Timur/<br>East Java                | Produksi semen/<br>Cement manufacturing                                                                                   | 99,96%                                                                  | 99,96%                               | 2017                                                                         | 5.483.192                                                               | 5.527.681                            |
| PT Semen Indonesia<br>Aceh ("SIA")                                                         | Aceh                                              | Produksi semen/<br>Cement manufacturing                                                                                   | 52,28%                                                                  | 52,28%                               | -                                                                            | 579.412                                                                 | 579.210                              |
| PT Industri Kemasan<br>Semen Gresik ("IKSG")                                               | Tuban,<br>Jawa Timur/<br>East Java                | Produksi kantong semen/<br>Cement bag manufacturing                                                                       | 60,00%                                                                  | 60,00%                               | 1994                                                                         | 407.833                                                                 | 396.654                              |
| PT Semen Kupang<br>Indonesia ("SKI")                                                       | Kupang,<br>Nusa Tenggara<br>Timur                 | Distribusi semen/<br>Cement distribution                                                                                  | 99,48%                                                                  | 99,48%                               | 2019                                                                         | 320.930                                                                 | 300.154                              |
| PT Semen Indonesia Logistik ("SIL")<br>dan entitas anak/and subsidiaries                   | Gresik<br>Jawa Timur/<br>East Java                | Perdagangan, transportasi, jasa<br>bongkar muat dan konstruksi/<br>Trade, transportation,<br>stevedoring and construction | 73,65%                                                                  | 73,65%                               | 1974                                                                         | 2.326.771                                                               | 2.302.405                            |
| PT Kawasan Industri<br>Gresik ("KIG")                                                      | Gresik,<br>Jawa Timur/<br>East Java               | Pengembangan kawasan<br>industri/Industrial real<br>estate development                                                    | 65,00%                                                                  | 65,00%                               | 1991                                                                         | 590.503                                                                 | 535.696                              |
| PT United Tractors Semen<br>Gresik ("UTSG")                                                | Tuban,<br>Jawa Timur/<br>East Java                | Jasa penambangan<br>batu kapur dan tanah liat/<br>Limestone and clay mining service                                       | 55,00%                                                                  | 55,00%                               | 1992                                                                         | 491.038                                                                 | 490.707                              |
| PT Sinergi Mitra Investama ("SMI")                                                         | Gresik,<br>Jawa Timur/<br>East Java               | Persewaan bangunan/<br>Building rental                                                                                    | 99,24%                                                                  | 99,24%                               | 2012                                                                         | 296.287                                                                 | 281.353                              |
| PT Semen Indonesia Beton ("SIB")<br>dan entitas anak/and subsidiaries                      | DKI Jakarta                                       | Produksi beton siap pakai/<br>Production of ready mix concrete                                                            | 99,99%                                                                  | 99,99%                               | 2012                                                                         | 844.022                                                                 | 958.220                              |
| PT Sinergi Informatika<br>Semen Indonesia ("SISI")                                         | DKI Jakarta                                       | Sistem informasi/<br>Information system                                                                                   | 100,00%                                                                 | 100,00%                              | 2014                                                                         | 134.730                                                                 | 104.205                              |
| PT Semen Indonesia International<br>("SII") dan entitas anak/<br>and subsidiaries          | DKI Jakarta                                       | Perdagangan, jasa pelayanan,<br>manajemen logistik dan investasi/<br>Trade, service logistic management<br>and investment | 100,00%                                                                 | 100,00%                              | 2016                                                                         | 711.348                                                                 | 899.196                              |
| PT Semen Indonesia Industri<br>Bangunan ("SIBI")                                           | DKI Jakarta                                       | Bahan bangunan/<br>Building material                                                                                      | 100,00%                                                                 | 100,00%                              | 2019                                                                         | 4.178                                                                   | 4.354                                |
| PT Solusi Bangun Indonesia Tbk<br>dan entitas anak/and subsidiaries                        | DKI Jakarta                                       | Produksi semen/<br>Cement manufacturing                                                                                   | 83,52%                                                                  | 83,52%                               | 1971                                                                         | 21.164.763                                                              | 22.206.739                           |
| PT Semen Baturaja (Persero) Tbk ("SMBR")<br>dan entitas anak/and subsidiaries              | Palembang,<br>Sumatera Selatan/<br>South Sumatera | Produksi semen/<br>Cement manufacturing                                                                                   | 75,51%                                                                  | 75,51%                               | 1981                                                                         | 4.730.992                                                               | 4.856.731                            |

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**1. UMUM (lanjutan)**

**1. GENERAL (continued)**

**b. Entitas Anak yang Dikonsolidasi (lanjutan)**

**b. Consolidated Subsidiaries (continued)**

| Entitas anak/<br>Subsidiaries               | Domisili/<br>Domicile                 | Jenis usaha/<br>Nature of business                                                                                                    | Persentase kepemilikan/<br>Percentage of ownership                      |                                      | Dimulainya<br>kegiatan<br>komersial/<br>Start of<br>commercial<br>activities | Jumlah aset sebelum eliminasi/<br>Total assets before eliminations      |                                      |
|---------------------------------------------|---------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|------------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|
|                                             |                                       |                                                                                                                                       | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |                                                                              | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |
|                                             |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| Pemilikan tidak langsung/Indirect ownership |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| Melalui/Through SG:                         |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Sinergi Mitra Operasi Rembang ("SMOR")   | Jawa Tengah/<br>Central Java          | Pengadaan barang dan jasa umum/<br>Procurement of public goods and services                                                           | 52,00%                                                                  | 52,00%                               | 2020                                                                         | 12.651                                                                  | 15.103                               |
| Melalui/Through SP:                         |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Sepatim Batantama ("Sepatim")            | Batam,<br>Kepulauan Riau              | Pengantongan dan distribusi semen/Cement packing and distribution                                                                     | 97,00%                                                                  | 97,00%                               | 1994                                                                         | 44.260                                                                  | 32.825                               |
| PT Bima Sepaja Abadi ("BSA")                | DKI Jakarta                           | Pengantongan semen, distribusi, dan jasa transportasi/Cement packing, distribution transportation                                     | 80,00%                                                                  | 80,00%                               | 1996                                                                         | 61.194                                                                  | 58.378                               |
| Melalui/Through SIL:                        |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Semen Indonesia Distributor ("SID")      | Gresik<br>Jawa Timur/<br>East Java    | Perdagangan/Trading                                                                                                                   | 73,28%                                                                  | 73,28%                               | 1989                                                                         | 961.618                                                                 | 968.455                              |
| PT Varia Usaha Dharma Segara ("VUDS")       | Gresik<br>Jawa Timur/<br>East Java    | Jasa pengurusan transportasi/<br>Freight forwarding services                                                                          | 73,65%                                                                  | 73,65%                               | 1995                                                                         | 69.075                                                                  | 44.594                               |
| PT Varia Usaha Fabrikasi ("VUFA")           | Gresik<br>Jawa Timur/<br>East Java    | Jasa ketenagakerjaan/<br>Outsourcing services                                                                                         | 48,40%                                                                  | 48,40%                               | 2015                                                                         | 16.562                                                                  | 15.967                               |
| PT Varia Usaha Bahari ("VUBA")              | Gresik<br>Jawa Timur/<br>East Java    | Jasa bongkar muat/<br>Stevedoring services                                                                                            | 73,65%                                                                  | 73,65%                               | 1992                                                                         | 95.426                                                                  | 105.998                              |
| PT Varia Usaha Lintas Segara ("VULS")       | Gresik<br>Jawa Timur/<br>East Java    | Jasa transportasi laut/<br>Sea transportation services                                                                                | 73,65%                                                                  | 73,65%                               | 1997                                                                         | 83.795                                                                  | 80.392                               |
| Melalui/Through SIB:                        |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Varia Usaha Beton ("VUB")                | Sidoarjo,<br>Jawa Timur/<br>East Java | Produksi beton siap pakai/<br>Ready mix concrete production                                                                           | 63,15%                                                                  | 63,15%                               | 1991                                                                         | 579.704                                                                 | 680.659                              |
| Melalui/Through SBI:                        |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Solusi Bangun Beton                      | DKI Jakarta                           | Beton jadi dan tambang agregat/<br>Readymix concrete and aggregates quarry                                                            | 83,52%                                                                  | 83,52%                               | 1990                                                                         | 990.448                                                                 | 1.032.615                            |
| PT Pendawa Lestari Perkasa ("PLP")          | Surabaya                              | Perijinan tambang agregat/<br>Aggregates quarry license                                                                               | 83,52%                                                                  | 83,52%                               | 2007                                                                         | 166.485                                                                 | 163.432                              |
| PT Readymix Concrete Indonesia ("RCI")      | Surabaya                              | Beton jadi dan tambang agregat/<br>Readymix concrete and aggregates quarry                                                            | 83,52%                                                                  | 83,52%                               | 1992                                                                         | 44.525                                                                  | 44.401                               |
| PT Aroma Sejahtera Indonesia ("ASI")        | DKI Jakarta                           | Jasa konsultansi/<br>Consulting services                                                                                              | 83,52%                                                                  | 83,52%                               | -                                                                            | 521                                                                     | 521                                  |
| PT Aroma Cipta Anugrahtama ("ACA")          | DKI Jakarta                           | Izin usaha tambang (IUP)/<br>Mining production license                                                                                | 83,52%                                                                  | 83,52%                               | 2000                                                                         | 37.790                                                                  | 39.010                               |
| PT SBI Bangun Nusantara                     | DKI Jakarta                           | Aktivitas tambang/<br>Mining activities                                                                                               | 83,52%                                                                  | 83,52%                               | 2023                                                                         | 22.841                                                                  | 10.542                               |
| PT Solusi Bangun Andalas                    | Aceh                                  | Produksi semen/<br>Cement manufacturing                                                                                               | 83,52%                                                                  | 83,52%                               | 1983                                                                         | 3.212.106                                                               | 3.331.085                            |
| PT Ciptanugrah Indonesia ("CI")             | DKI Jakarta                           | Jasa konsultansi/<br>Consulting services                                                                                              | 83,52%                                                                  | 83,52%                               | 2018                                                                         | 1.950                                                                   | 1.363                                |
| Melalui SII/Through SII:                    |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| SI International Trading Pte. Ltd ("SIIT")  | Singapura/<br>Singapore               | Perdagangan umum/<br>General trading                                                                                                  | 100,00%                                                                 | 100,00%                              | 2017                                                                         | 759.416                                                                 | 759.416                              |
| Melalui TLCC/Through TLCC:                  |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| Thang Long Cement Joint Stock Company 2     | Hanoi,<br>Vietnam                     | Produksi semen/<br>Cement manufacturing                                                                                               | 69,57%                                                                  | 69,57%                               | -                                                                            | 40.932                                                                  | 42.165                               |
| An Phu Cement Joint Stock Company ("APCC")  | Hanoi,<br>Vietnam                     | Produksi semen/<br>Cement manufacturing                                                                                               | 69,93%                                                                  | 69,93%                               | -                                                                            | 62.179                                                                  | 63.829                               |
| Melalui SMBR:                               |                                       |                                                                                                                                       |                                                                         |                                      |                                                                              |                                                                         |                                      |
| PT Baturaja Multi Usaha                     | Palembang                             | Perdagangan, Pembangunan, Perindustrian<br>Pengangkutan Darat & Jasa/Trading<br>Construction, Industry, Transportation<br>and Service | 75,46%                                                                  | 75,46%                               | 2016                                                                         | 119.302                                                                 | 117.680                              |

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**1. UMUM (lanjutan)**

**b. Penawaran Umum Efek Perseroan**

Perseroan mendapat persetujuan melalui Keputusan Menteri Keuangan No. 859/KMK.01/1987 tanggal 23 Desember 1987, juncto Keputusan Menteri Keuangan No. 1548/KMK.013/1990 tanggal 4 Desember 1990 untuk menawarkan saham kepada masyarakat. Berdasarkan izin Menteri Keuangan cq Ketua Badan Pengawas Pasar Modal dan Lembaga Keuangan ("BAPEPAM-LK") No. S-622.PM/1991 tanggal 17 Mei 1991, Perseroan melakukan Penawaran Umum Perdana atas 40.000.000 saham lembar saham, dengan nilai nominal Rp1.000 (nilai penuh) per saham dengan harga penawaran Rp7.000 (nilai penuh) per lembar saham, sehingga jumlah saham beredar meningkat menjadi 70.000.000 lembar saham.

Pada tahun 1995, Perseroan melakukan pencatatan tambahan 78.288.000 saham, dengan harga penawaran Rp1.000 (nilai penuh) per saham. Selanjutnya, Perseroan melakukan Penawaran Umum Terbatas dengan Hak Memesan Efek Terlebih Dahulu dengan dasar tiga lembar saham baru untuk setiap satu lembar saham beredar, yang meningkatkan jumlah saham beredar sebesar 444.864.000 lembar saham, dengan harga penawaran Rp1.000 (nilai penuh). Dengan demikian, jumlah saham beredar Perseroan menjadi 593.152.000 lembar saham.

Pada tahun 2007, Perseroan melakukan pemecahan saham dengan perbandingan 1:10, yang meningkatkan jumlah saham beredar menjadi 5.931.520.000 lembar saham dan merubah nilai nominal saham dari Rp1.000 (nilai penuh) menjadi Rp100 (nilai penuh).

Pada tahun 2008 hingga 2009, Perseroan melakukan pembelian kembali saham sebanyak 68.032.000 lembar, yang mengurangi jumlah saham beredar menjadi 5.863.488.000 lembar saham dan tidak merubah nilai nominal saham sebesar Rp100 (nilai penuh).

**1. GENERAL (continued)**

**c. Public Offering of Shares of the Company**

The Company obtained the approval of the Minister of Finance in his decision No. 859/KMK.01/1987 dated December 23, 1987, as amended by Decree No. 1548/KMK.013/1990 dated December 4, 1990, to offer its shares to the public. Based on the approval of the Minister of Finance cq Head of Capital Market and Financial Institutions Supervisory Agency ("BAPEPAM-LK") No. S-622.PM/1991 dated May 17, 1991, the Company conducted an Initial Public Offering of 40,000,000 shares, with par value of Rp1,000 (full amount) per share with offering price of Rp7,000 (full amount) per share, such that issued shares increased to 70,000,000 shares.

In 1995, the Company conducted an additional listing of 78,288,000 shares with offering price of Rp1,000 (full amount) per share. Subsequently, the Company conducted Limited Public Offering with pre-emptive rights on a three to one basis, increasing the number of shares issued 444,864,000 shares, with offering price of Rp1,000 (full amount). Therefore, the total shares issued increased to 593,152,000 shares.

In 2007, the Company executed a stock split with a ratio of 1:10, increasing the number of share issued to 5,931,520,000 shares and changed in par value from Rp1,000 (full amount) to Rp100 (full amount).

In 2008 to 2009, the Company executed a buyback of 68,032,000 shares, decreasing the number of share issued to 5,863,488,000 shares and no changed in par value Rp100 (full amount).

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**1. UMUM (lanjutan)**

**c. Penawaran Umum Efek Perseroan (lanjutan)**

Pada tahun 2009, Perseroan melakukan penjualan kembali saham sebanyak 68.032.000 lembar, yang meningkatkan jumlah saham beredar menjadi 5.931.520.000 lembar saham dan tidak merubah nilai nominal saham sebesar Rp100 (nilai penuh).

Pada tahun 2022, Perseroan memperoleh pernyataan efektif dari Otoritas Jasa Keuangan atas penawaran saham baru seri B melalui penawaran umum terbatas dengan hak memesan efek terlebih dahulu sebesar 820.020.089 lembar saham dengan nilai nominal sebesar Rp100 per lembar saham (nilai penuh) dan harga pemasaran sebesar Rp6.600 per lembar saham (nilai penuh).

Atas transaksi tersebut, Pemerintah menggunakan seluruh haknya untuk menambah porsi kepemilikan saham Perseroan sebesar 431.617.010 lembar saham dalam bentuk inbreng saham PT Semen Baturaja Tbk dengan nilai sebesar Rp2.848.672. Sisanya sebesar 388.403.080 lembar saham diambil oleh masyarakat dengan total penerimaan sebesar Rp2.563.460. Dengan demikian, jumlah saham beredar Perseroan tanggal 2022 menjadi 6.751.540.089 lembar saham.

Seluruh saham Perseroan telah dicatatkan pada Bursa Efek Indonesia.

**1. GENERAL (continued)**

**c. Public Offering of Shares of the Company (continued)**

*In 2009, the Company executed a sell-back of 68,032,000 shares, increasing the number of share issued to 5,931,520,000 shares and no changed in par value Rp100 (full amount).*

*In 2022, the Company obtained an effective statement from the Financial Services Authority regarding the offering of series B new shares through a limited public offering with pre-emptive rights of 820,020,089 shares with a nominal amount of Rp100 per share (full amount) and market price of Rp6,600 per share (full amount).*

*For this transaction, the Government used all of its rights to increase the portion of the Company's share ownership of 431,617,010 shares in the form of inbreng through shares of PT Semen Baturaja Tbk amounting to Rp2,848,672. The remaining of 388,403,080 shares were subscribed by the public with a total proceeds of Rp2,563,460. Thus, the number of outstanding shares of the Company on 2022 became 6,751,540,089 shares.*

*All of the Company's issued shares are listed on the Indonesia Stock Exchange.*

**2. PENERAPAN STANDAR AKUNTANSI KEUANGAN BARU DAN REVISI ("PSAK") DAN INTERPRETASI STANDAR AKUNTANSI KEUANGAN ("ISAK")**

Standar, Amendemen/Penyesuaian dan Interpretasi Standar Telah Diterbitkan

Dalam periode berjalan, Grup telah menerapkan standar baru dan sejumlah amendemen/penyesuaian baru PSAK yang relevan dengan operasinya dan efektif untuk periode akuntansi yang dimulai pada atau setelah 1 Januari 2024. Penerapan atas PSAK baru dan amendemen/penyesuaian PSAK tidak mengakibatkan perubahan atas kebijakan akuntansi Grup dan tidak memiliki dampak material terhadap jumlah yang dilaporkan pada periode berjalan atau tahun-tahun sebelumnya.

**2. ADOPTION OF NEW AND REVISED STATEMENTS OF FINANCIAL ACCOUNTING STANDARDS ("SFAS") AND INTERPRETATIONS OF SFAS ("ISFAS")**

Standards, Amendments/Improvements and Interpretations to Standards Issued

*In the current period, the Group has applied new standards and amendments/improvements to SFAS that are relevant to its operations and effective for accounting period beginning on or after January 1, 2024. The adoption of these new SFAS standards and amendments/improvements to SFAS does not result in changes to the Group's accounting policies and has no material effect on the amounts reported for the current period or prior years.*

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STANDAR AKUNTANSI KEUANGAN ("ISAK")**  
(lanjutan)

Standar, Amendemen/Penyesuaian dan Interpretasi  
Standar Telah Diterbitkan (lanjutan)

Penerapan amandemen PSAK berikut tidak memiliki pengaruh material atas pengungkapan atau jumlah yang dicatat didalam laporan keuangan konsolidasian pada tahun berjalan dan tahun sebelumnya.

Efektif untuk periode yang dimulai pada atau setelah  
tanggal 1 Januari 2024

PSAK 107 (dahulu PSAK 60) (amendemen) *Instrumen  
Keuangan: Pengungkapan.*

PSAK 116 (dahulu PSAK 73) (amandemen) *Liabilitas  
Sewa dalam Jual dan Sewa-balik.*

PSAK 201 (dahulu PSAK 1) (amandemen) *Penyajian  
Laporan Keuangan: Liabilitas Jangka Panjang dengan  
Kovenan.*

PSAK 207 (dahulu PSAK 2) (amendemen) *Laporan Arus  
Kas.*

PSAK 221 (dahulu PSAK 10) (amendemen) *Pengaruh  
Perubahan Kurs Valuta Asing.*

Dewan Standar Akuntansi Keuangan Ikatan Akuntan Indonesia ("DSAK-IAI") telah mengesahkan perubahan penomoran PSAK dan ISAK yang berlaku efektif pada 1 Januari 2024. Grup telah menerapkan dan perubahan ini tidak memengaruhi substansi pengaturan dalam masing-masing PSAK dan ISAK tersebut.

Efektif untuk periode yang dimulai pada atau setelah  
tanggal 1 Januari 2025

PSAK 117 (dahulu PSAK 74) (amendemen) *Penyajian  
Laporan Keuangan: Liabilitas Jangka Panjang dengan  
Kovenan).*

Sampai dengan tanggal penerbitan laporan keuangan konsolidasian, dampak dari amendemen atas PSAK tersebut terhadap laporan keuangan konsolidasian tidak dapat diketahui atau diestimasi oleh manajemen.

**2. ADOPTION OF NEW AND REVISED  
STATEMENTS OF FINANCIAL ACCOUNTING  
STANDARDS ("SFAS") AND INTERPRETATIONS OF  
SFAS ("ISFAS")** (continued)

Standards, Amendments/Improvements and  
Interpretations to Standards Issued (continued)

The adoption of the following SFAS amendments did not have a material effect on the disclosures or amounts recorded in the consolidated financial statements in the current year and prior years.

Effective for periods beginning on or after January 1,  
2024

SFAS 107 (SFAS 60 before) (amendment) of *Financial  
Instruments: Disclosure.*

SFAS 116 (SFAS 73 before) (amendment) *Lease  
liabilities in Sale and Leaseback.*

SFAS 201 (SFAS 1 before) (amendment) *Presentation  
of Financial Statements: Non-current liabilities with  
covenants.*

SFAS 207 (SFAS 2 before) (amendment) *Cash Flows  
Statements.*

SFAS 221 (SFAS 10 before) (amendment) *Effect of  
Changes in Foreign Exchange Rates.*

Indonesian Financial Accounting Standards Board ("DSAK-IAI") also ratified changes to the numbering of SFAS and ISFAS which will be effective on January 1, 2024. The Group has been applied and this change does not affect the substance of requirement in each SFAS and ISFAS.

Effective for periods beginning on or after January 1,  
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SFAS 117 (SFAS 74 before) (amendment) *Presentation  
of Financial Statements: Non-current liabilities with  
covenants).*

As of the issuance date of the consolidated financial statements, the effects of adopting these amendment to SFAS on the consolidated financial statements are not known nor reasonably estimable by management.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL 3.  
(lanjutan)**

Berikut ini adalah kebijakan akuntansi material yang diterapkan dalam penyusunan laporan keuangan konsolidasian.

**a. Pernyataan Kepatuhan (lanjutan)**

Laporan keuangan konsolidasian Grup disusun sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Penyusunan laporan keuangan konsolidasian Grup, sesuai dengan Standar Akuntansi Keuangan di Indonesia dan peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan ("Bapepam-LK") Indonesia; sekarang Otoritas Jasa Keuangan ("OJK") No. VIII.G.7 tentang Penyajian dan Pengungkapan Laporan Keuangan Emiten atau Perusahaan Publik, yang terlampir dalam surat keputusan No. KEP-347/BL/2012.

**b. Dasar Penyusunan**

Dasar penyusunan laporan keuangan konsolidasian adalah biaya historis, kecuali instrumen keuangan tertentu yang diukur pada nilai wajar melalui laba rugi pada setiap akhir periode pelaporan, yang dijelaskan dalam kebijakan akuntansi di bawah ini serta menggunakan dasar akrual kecuali untuk laporan arus kas konsolidasian.

Laporan arus kas konsolidasian disusun dengan menggunakan metode langsung dengan mengelompokkan arus kas ke dalam aktivitas operasi, investasi dan pendanaan.

Biaya historis umumnya didasarkan pada nilai wajar dari imbalan yang diberikan dalam pertukaran barang dan jasa.

Nilai wajar adalah harga yang akan diterima untuk menjual suatu aset atau harga yang akan dibayar untuk mengalihkan suatu liabilitas dalam suatu transaksi teratur antara pelaku pasar pada tanggal pengukuran, terlepas dari apakah harga tersebut dapat diamati secara langsung atau diestimasi menggunakan teknik penilaian lain.

Dalam mengestimasi nilai wajar dari suatu aset atau liabilitas, Grup memperhitungkan karakteristik aset atau liabilitas jika pelaku pasar akan memperhitungkan karakteristik tersebut ketika menentukan harga aset atau liabilitas pada tanggal pengukuran.

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**SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

The material accounting policies applied in the preparation of the consolidated financial statements are set out below.

**a. Statement of Compliance (continued)**

The consolidated financial statements of the Group have been prepared in accordance with Indonesian Financial Accounting Standards.

The preparation of the consolidated financial statements of the Group are in conformity with Indonesian Financial Accounting Standards and Indonesian Capital Market and Financial Institution Supervisory Agency's ("Bapepam-LK") regulations; now Authority of Financial Services ("OJK") No. VIII.G.7 regarding the Presentation and Disclosures of Financial Statements of Listed Entity, enclosed in the decision letter No. KEP-347/BL/2012.

**b. Basis of Preparation**

The consolidated financial statements have been prepared on the historical cost basis except for financial instruments that are measured fair value through profit or loss at the end of each reporting period, as explained in the accounting policies below and using the accrual basis except for the consolidated statement of cash flow.

The consolidated statement of cash flow is prepared based on the direct method by classifying cash flows on the basis of operating, investing, and financing activities.

Historical cost is generally based on the fair value of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)**

**b. Dasar Penyusunan (lanjutan)**

Nilai wajar untuk tujuan pengukuran dan/atau pengungkapan pada laporan keuangan konsolidasian ditentukan atas dasar tersebut, kecuali untuk transaksi pembayaran berbasis saham yang merupakan ruang lingkup PSAK 102 (dahulu PSAK 53) *Pembayaran Berbasis Saham*, transaksi sewa yang merupakan ruang lingkup PSAK 116 (dahulu PSAK 73) *Sewa*, dan pengukuran yang memiliki kemiripan dengan nilai wajar namun bukan merupakan nilai wajar, seperti nilai realisasi bersih dalam PSAK 202 (dahulu PSAK 14) *Persediaan* atau nilai pakai dalam PSAK 236 (dahulu PSAK 48) *Penurunan Nilai Aset*.

Seluruh angka dalam laporan keuangan konsolidasian ini, dibulatkan dan disajikan dalam jutaan Rupiah ("Rp"), kecuali dinyatakan lain. Lihat Catatan 3e untuk informasi mata uang fungsional dan penyajian Grup.

Penyusunan laporan keuangan konsolidasian sesuai dengan Standar Akuntansi Keuangan di Indonesia mengharuskan penggunaan estimasi dan asumsi. Hal tersebut juga mengharuskan manajemen untuk membuat pertimbangan dalam proses penerapan kebijakan akuntansi Grup. Area yang kompleks atau memerlukan tingkat pertimbangan yang lebih tinggi atau area di mana asumsi dan estimasi dapat berdampak material terhadap laporan keuangan konsolidasian diungkapkan di Catatan 4.

Direksi memiliki, pada saat persetujuan laporan keuangan konsolidasian, suatu ekspektasi yang memadai bahwa Grup memiliki sumber daya yang cukup untuk melanjutkan keberadaannya di masa yang akan datang. Sehingga, mereka melanjutkan penerapan dasar akuntansi kelangsungan usaha dalam penyusunan laporan keuangan konsolidasian.

**c. Prinsip-prinsip Konsolidasi dan Investasi Entitas Asosiasi**

Laporan keuangan konsolidasian menggabungkan laporan keuangan Perseroan dan entitas yang dikendalikan oleh Perseroan dan entitas anak (termasuk entitas terstruktur). Pengendalian tercapai di mana Perseroan memiliki kekuasaan atas *investee*; eksposur atau hak atas imbal hasil variabel dari keterlibatannya dengan *investee*; dan kemampuan untuk menggunakan kekuasaannya atas *investee* untuk mempengaruhi jumlah imbal hasil investor.

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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES (continued)**

**b. Basis of Preparation (continued)**

*Fair value for measurement and/or disclosure purposes in these consolidated financial statements is determined on such a basis, except for share-based payment transactions that are within the scope of SFAS 102 (SFAS 53 before) Share-based Payment, leasing transactions that are within the scope of SFAS 116 (SFAS 73 before) Leases, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in SFAS 202 (SFAS 14 before) Inventories or value in use in SFAS 236 (SFAS 48 before) Impairment of Assets.*

*Figures in the consolidated financial statements are rounded to and stated in millions of Rupiah ("Rp"), unless otherwise stated. Refer to Note 3e for the information on the Group's functional and presentation currency.*

*The preparation of the consolidated financial statements in conformity with Indonesian Financial Accounting Standards requires the use of certain critical accounting estimates and assumptions. It also requires management to exercise its judgement in the process of applying the Group's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are material to the consolidated financial statements are disclosed in Note 4.*

*The directors have, at the time of approving the consolidated financial statements, a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing the consolidated financial statements.*

**c. Principles of Consolidation and Investment in Associates**

*The consolidated financial statements incorporate the financial statements of the Company and entities (including structured entities) controlled by the Company and its subsidiaries. Control is achieved where the Company has the power over the investee; is exposed, or has rights, to variable returns from its involvement with the investee; and has the ability to use its power to affect its returns.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL 3.**  
(lanjutan)

**SUMMARY OF MATERIAL ACCOUNTING POLICIES**  
(continued)

**c. Prinsip-prinsip Konsolidasi dan Investasi  
Entitas Asosiasi (lanjutan)**

**c. Principles of Consolidation and Investment in  
Associates (continued)**

Perseroan menilai kembali apakah entitas tersebut adalah *investee* jika fakta dan keadaan yang mengindikasikan adanya perubahan terhadap satu atau lebih dari tiga elemen pengendalian yang disebutkan di atas.

*The Company reassessed whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.*

Ketika Perseroan memiliki kurang dari hak suara mayoritas di-*investee*, Perseroan memiliki kekuasaan atas *investee* ketika hak suara investor cukup untuk memberinya kemampuan praktis untuk mengarahkan aktivitas relevan secara sepihak.

*When the Company has less than a majority of the voting rights of an investee, it has power over the investee when the voting rights are sufficient to give it the practical ability to direct the relevant activities of the investee unilaterally.*

Perseroan mempertimbangkan seluruh fakta dan keadaan yang relevan dalam menilai apakah hak suara Perseroan cukup untuk memberikan Perseroan kekuasaan, termasuk (i) ukuran kepemilikan hak suara Perseroan relatif terhadap ukuran dan penyebaran kepemilikan pemilik hak suara lain; (ii) hak suara potensial yang dimiliki oleh Perseroan, pemegang suara lain atau pihak lain; (iii) hak yang timbul dari pengaturan kontraktual lain; dan (iv) setiap fakta dan keadaan tambahan apa pun mengindikasikan bahwa Perseroan memiliki, atau tidak memiliki, kemampuan kini untuk mengarahkan aktivitas yang relevan pada saat keputusan perlu dibuat, termasuk pemilihan suara dalam rapat umum pemegang saham sebelumnya.

*The Company considers all relevant facts and circumstances in assessing whether or not the Company's voting rights in an investee are sufficient to give it power, including (i) the size of the Company's holding of voting rights relative to the size and dispersion of holding of the other vote holders; (ii) potential voting rights held by the Company, other vote holders or other parties; (iii) rights arising from other contractual arrangements; and (iv) any additional facts and circumstances that indicate that the Company has, or does not have, the current ability to direct the relevant activities at the time that decisions need to be made, including voting pattern at previous stockholders' meetings.*

Konsolidasi entitas anak dimulai ketika Perseroan memperoleh pengendalian atas entitas anak dan akan dihentikan ketika Perseroan kehilangan pengendalian pada entitas anak. Secara khusus, pendapatan dan beban entitas anak diakuisisi atau dijual selama tahun berjalan termasuk dalam laporan laba rugi dan penghasilan komprehensif lain konsolidasian dari tanggal diperolehnya pengendalian Perseroan sampai tanggal ketika Perseroan berhenti untuk mengendalikan entitas anak.

*Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expense of a subsidiary acquired or disposed of during the year are included in the consolidated statements of profit or loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.*

Jika diperlukan, penyesuaian dapat dilakukan terhadap laporan keuangan entitas anak agar kebijakan akuntansi yang digunakan sesuai dengan kebijakan akuntansi Grup.

*When necessary, adjustments are made to the financial statements of the subsidiaries to bring their accounting policies in line with the Group's accounting policies.*

Grup menerapkan metode akuisisi untuk mencatat kombinasi bisnis. Imbalan yang dialihkan untuk akuisisi suatu entitas anak adalah sebesar nilai wajar aset yang dialihkan, liabilitas yang diakui terhadap pemilik pihak yang diakuisisi sebelumnya dan kepentingan ekuitas yang diterbitkan oleh Grup.

*The Group applies the acquisition method to account for business combinations. The consideration transferred for the acquisition of a subsidiary is the fair value of the assets transferred, the liabilities incurred to the former owners of the acquiree and the equity interests issued by the Group.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**c. Prinsip-prinsip Konsolidasi dan Investasi  
Entitas Asosiasi (lanjutan)**

**c. Principles of Consolidation and Investment in  
Associates (continued)**

Imbalan yang dialihkan termasuk nilai wajar aset atau liabilitas yang timbul dari kesepakatan imbalan kontingensi. Aset teridentifikasi yang diperoleh dan liabilitas serta liabilitas kontingensi yang diambil alih dalam suatu kombinasi bisnis diukur pada awalnya sebesar nilai wajar pada tanggal akuisisi.

*The consideration transferred includes the fair value of any asset or liability resulting from a contingent consideration arrangement. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.*

Kepentingan non-pengendali di entitas anak diidentifikasi secara terpisah dari ekuitas Grup yang ada. Kepentingan pemegang saham non-pengendali yang merupakan kepentingan kepemilikan yang memberikan pemiliknya hak terhadap bagian proporsional aset bersih pada saat likuidasi pada awalnya dapat diukur sebesar nilai wajar atau bagian proporsional kepentingan non-pengendali atas nilai wajar aset bersih teridentifikasi pihak yang diakuisisi. Pilihan pengukuran dibuat untuk masing-masing akuisisi. Kepentingan non-pengendali lain awalnya diukur sebesar nilai wajar. Setelah akuisisi, jumlah tercatat kepentingan non-pengendali adalah jumlah kepentingan tersebut pada pengakuan awal ditambah bagian kepentingan non-pengendali dari perubahan selanjutnya di ekuitas.

*Non-controlling interests in subsidiaries are identified separately from the Group's equity therein. Those interests of non-controlling stockholders that are present ownership interests entitling their holders to a proportionate share of net assets upon liquidation may initially be measured at fair value or at the non-controlling interests' proportionate share of the fair value of the acquiree's identifiable net assets. The choice of measurement is made on an acquisition-by-acquisition basis. Other non-controlling interests are initially measured at fair value. Subsequent to acquisition, the carrying amount of non-controlling interests is the amount of those interests at initial recognition plus the non-controlling interests' share of subsequent changes in equity.*

Selisih lebih imbalan yang dialihkan, jumlah setiap kepentingan non-pengendali pada pihak diakuisisi dan nilai wajar pada tanggal akuisisi kepentingan ekuitas sebelumnya dimiliki oleh pihak pengakuisisi pada pihak diakuisisi atas nilai wajar aset bersih teridentifikasi yang diperoleh dicatat sebagai *goodwill* (Catatan 14).

*The excess of the consideration transferred the amount of any non-controlling interest in the acquiree and the acquisition-date fair value of any previous equity interest in the acquiree over the fair value of the net identifiable assets acquired is recorded as goodwill (Note 14).*

Jika jumlah tersebut lebih rendah dari nilai wajar aset bersih teridentifikasi atas bisnis yang diakuisisi dalam kasus pembelian dengan diskon, selisihnya diakui dalam laba rugi.

*If those amounts are less than the fair value of the net identifiable assets of the business acquired, in the case of a bargain purchase, the difference is recognised directly in profit or loss.*

Laba rugi dan setiap komponen penghasilan komprehensif lain diatribusikan kepada pemilik entitas induk dan untuk kepentingan non-pengendali. Perseroan juga mengatribusikan total laba komprehensif entitas anak kepada pemilik entitas induk dan kepentingan non-pengendali meskipun hal tersebut mengakibatkan kepentingan non-pengendali memiliki saldo defisit.

*Profit or loss and each component of other comprehensive income are attributed to the owners of the Company and to the non-controlling interest. Total comprehensive income of subsidiaries is attributed to the owners of the Company and the non-controlling interest even if this results in the non-controlling interest having a deficit balance.*

Perubahan kepemilikan Grup pada entitas anak yang tidak mengakibatkan kehilangan pengendalian Grup atas entitas anak dicatat sebagai transaksi ekuitas.

*Changes in the Group's ownership interest in subsidiaries that do not result in the Group losing control over the subsidiaries are accounted for as equity transactions.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**c. Prinsip-prinsip Konsolidasi dan Investasi  
Entitas Asosiasi (lanjutan)**

**c. Principles of Consolidation and Investment in  
Associates (continued)**

Jumlah tercatat dari kepemilikan Grup dan kepentingan non-pengendali disesuaikan untuk mencerminkan perubahan kepentingan relatifnya dalam entitas anak. Selisih antara jumlah tercatat kepentingan non-pengendali yang disesuaikan dan nilai wajar imbalan yang dibayar atau diterima diakui secara langsung dalam ekuitas dan diatribusikan dengan pemilik entitas induk.

*The carrying amounts of the Group's interest and the non-controlling interest are adjusted to reflect the changes in their relative interest in the subsidiaries. Any difference between the amount by which the non-controlling interest are adjusted and the fair value of the consideration paid or received is recognised directly in equity and attributed to owners of the parent entity.*

Ketika Grup kehilangan pengendalian pada entitas anak, keuntungan atau kerugian diakui dalam laba rugi dan dihitung sebagai perbedaan antara (i) agregat nilai wajar pembayaran yang diterima dan nilai wajar sisa kepemilikan (*retained interest*) dan (ii) jumlah tercatat sebelumnya dari aset (termasuk *goodwill*), dan liabilitas dari entitas anak dan setiap kepentingan non-pengendali.

*When the Group loses control of a subsidiary, a gain or loss is recognised in profit or loss and is calculated as the difference between (i) the aggregate of the fair value of the consideration received and the fair value of any retained interest and (ii) the previous carrying amount of the assets (including goodwill), and liabilities of the subsidiary and any non-controlling interest.*

Seluruh jumlah yang diakui sebelumnya dalam penghasilan komprehensif lain yang terkait dengan entitas anak yang dicatat seolah-olah Grup telah melepaskan secara langsung aset atau liabilitas terkait entitas anak (yaitu direklasifikasi ke laba rugi atau ditransfer ke kategori lain dari ekuitas sebagaimana ditentukan/diizinkan oleh standar akuntansi yang berlaku). Nilai wajar setiap sisa investasi pada entitas anak terdahulu pada tanggal hilangnya pengendalian dianggap sebagai nilai wajar pada saat pengakuan awal untuk akuntansi berikutnya dalam PSAK 109 (dahulu PSAK 71) Instrumen Keuangan, ketika berlaku, biaya perolehan pada saat pengakuan awal dari investasi pada entitas asosiasi atau ventura bersama.

*All amounts previously recognised in other comprehensive income in relation to that subsidiary are accounted for as if the Group had directly disposed of the related assets or liabilities of the subsidiary (i.e. reclassified to profit or loss or transferred to another category of equity as specified/permitted by applicable accounting standards). The fair value of any investment retained in the former subsidiary at the date when control is lost is regarded as the fair value on initial recognition for subsequent accounting under SFAS 109 (SFAS 71 before) Financial Instrument, when applicable, the cost on initial recognition of an investment in associate or joint venture.*

Ventura bersama adalah suatu entitas di mana Grup memiliki pengendalian bersama dengan satu venturer atau lebih. Entitas asosiasi adalah seluruh entitas di mana Grup memiliki pengaruh material namun bukan pengendalian, biasanya melalui kepemilikan hak suara antara 20% dan 50%. Investasi pada ventura bersama dan entitas asosiasi dicatat dengan metode ekuitas, setelah pada awalnya diakui pada nilai perolehan.

*Joint ventures are entities which the Group jointly controls with one or more other venturers. Associates are all entities over which the Group has material influence but not control, generally accompanying a shareholding of between 20% and 50% of the voting rights. Investment in joint venture and associates are accounted for using the equity method of accounting, after initially being recognised at cost.*

Transaksi, saldo dan keuntungan antar entitas Grup yang belum direalisasi telah dieliminasi. Kerugian yang belum direalisasi juga dieliminasi. Jika diperlukan, nilai yang dilaporkan oleh entitas anak telah diubah untuk menyesuaikan dengan kebijakan akuntansi yang diadopsi oleh Grup.

*Intercompany transactions, balances and unrealised gains on transactions between Group companies are eliminated. Unrealised losses are also eliminated. When necessary amounts reported by subsidiaries have been adjusted to conform to the Group's accounting policies.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**d. Kombinasi Bisnis Entitas Sepengendali**

Kombinasi bisnis entitas sepengendali dicatat dengan menggunakan metode penyatuan kepemilikan di mana aset dan liabilitas yang diperoleh dari kombinasi bisnis dicatat oleh pengakuisisi pada jumlah tercatatnya.

Selisih antara jumlah imbalan yang dialihkan dan jumlah tercatat disajikan sebagai bagian dari "tambahan modal disetor" dan tidak direklasifikasi ke laba rugi ketika hilang pengendalian.

Metode penyatuan kepemilikan diterapkan seolah-olah entitas telah bergabung sejak periode dimana entitas yang bergabung berada dalam sepengendalian.

**e. Transaksi dan Penjabaran Laporan Keuangan Dalam Mata Uang Asing**

Mata uang fungsional dan penyajian

Pos-pos yang disertakan dalam laporan keuangan setiap entitas anggota Grup diukur menggunakan mata uang yang sesuai dengan lingkungan ekonomi utama dimana entitas beroperasi ("mata uang fungsional").

Mata uang fungsional Perseroan dan sebagian besar dari entitas anak adalah Rupiah. Laporan keuangan konsolidasian disajikan dalam mata uang Rupiah.

Aset dan kewajiban entitas anak dengan mata uang fungsional yang bukan Rupiah dijabarkan ke dalam mata uang penyajian. Selisih kurs yang dihasilkan diakui pada penghasilan komprehensif lain-lain dan diakumulasikan dalam ekuitas pada penghasilan komprehensif lainnya.

Transaksi dan saldo

Transaksi dalam mata uang asing dijabarkan ke dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada tanggal transaksi. Aset dan liabilitas moneter dalam mata uang asing dijabarkan ke dalam mata uang Rupiah dengan menggunakan kurs yang berlaku pada akhir periode pelaporan.

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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**d. Business Combination under Common Control**

*Business combination of entities under common control is accounted for under pooling-of-interest method where assets and liabilities acquired in the business combination are recorded by the acquirer at their book values.*

*The difference between the transfer price and the book value is presented as an item of "additional paid-in capital" and is not recycled to profit or loss when control is lost.*

*The pooling-of-interest method is applied as if the entities had been combined from the period when the merging entities were placed under common control.*

**e. Foreign Currency Transactions and Translation**

Functional and presentation currency

*Items included in the financial statements of each of the Group's entities are measured using the currency of the primary economic environment in which the entity operates (the "functional currency").*

*The functional currency of the Company and most of subsidiaries is Rupiah. The consolidated financial statements are presented in Rupiah.*

*The assets and liabilities of subsidiaries for which functional currency is not Rupiah are translated into presentation currency. The resulting exchange differences are recognised in the other comprehensive income and accumulated in equity under other comprehensive income.*

Transactions and balances

*Foreign currency transactions are translated into Rupiah using the exchange rates prevailing at the dates of the transactions. Foreign currency monetary assets and liabilities are translated into Rupiah at the rates of exchange prevailing at end of the the reporting period.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**e. Transaksi dan Penjabaran Laporan Keuangan  
Dalam Mata Uang Asing (lanjutan)**

**e. Foreign Currency Transactions and Translation  
(continued)**

Transaksi dan saldo (lanjutan)

Transactions and balances (continued)

Keuntungan dan kerugian selisih kurs yang timbul dari penyelesaian transaksi dalam mata uang asing dan dari penjabaran aset dan liabilitas moneter dalam mata uang asing secara umum diakui dalam laporan laba rugi konsolidasian.

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies are generally recognised in the consolidated statement of profit or loss.

Keuntungan atau kerugian ini ditangguhkan di dalam ekuitas jika terkait dengan lindung nilai arus kas dan lindung nilai investasi bersih yang memenuhi syarat atau disebabkan oleh sebagian investasi bersih dalam operasi asing.

They are deferred in equity if they relate to qualifying cash flow hedges and qualifying net investment hedges or are attributable to part of the net investment in a foreign operation.

Kurs utama yang digunakan, berdasarkan kurs tengah yang diterbitkan Bank Indonesia, adalah sebagai berikut (nilai penuh):

The main exchange rates used, based on the middle rate published by the Indonesian Central Bank, are as follows (full amount):

|                                                    | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                     |
|----------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------------|
| <b>Mata uang</b>                                   |                                                                                    |                                               | <b>Foreign currencies</b>                           |
| Dolar Amerika Serikat ("USD")                      | 15.138                                                                             | 15.416                                        | United States Dollar ("USD")                        |
| Dong Vietnam ("VND")<br>(per Rp1.000 jumlah penuh) | 615                                                                                | 635                                           | Vietnamese Dong ("VND")<br>(at Rp1,000 full amount) |
| Euro ("EUR")                                       | 16.852                                                                             | 17.140                                        | Euro ("EUR")                                        |

**f. Transaksi Pihak-pihak Berelasi**

**f. Transactions with Related Parties**

Pihak-pihak berelasi adalah orang atau entitas yang terkait dengan Grup (entitas pelapor):

A related party is a person or entity that is related to the Group (the reporting entity):

a. Orang atau anggota keluarga terdekat mempunyai relasi dengan entitas pelapor jika orang tersebut:

a. A person or a close member of that person's family is related to the reporting entity if that person:

i. Memiliki pengendalian atau pengendalian bersama entitas pelapor;

i. Has control or joint control over the reporting entity;

ii. Memiliki pengaruh signifikan entitas pelapor; atau

ii. Has significant influence over the reporting entity; or

iii. Merupakan personil manajemen kunci entitas pelapor atau entitas induk dari entitas pelapor.

iii. Is a member of the key management personnel of the reporting entity or of a parent of the reporting entity.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**f. Transaksi Pihak-pihak Berelasi (lanjutan)**

**f. Transactions with Related Parties (continued)**

- b. Suatu entitas berelasi entitas pelapor jika memenuhi salah satu hal berikut:
  - i. Entitas dan entitas pelapor adalah anggota dari kelompok usaha yang sama (artinya entitas induk, entitas anak, dan entitas anak berikutnya saling berelasi dengan entitas lainnya).
  - ii. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya).
  - iii. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama.
  - iv. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga.
  - v. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor.
  - vi. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam huruf (a).
  - vii. Orang yang diidentifikasi dalam huruf (a) (i) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas).
  - viii. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

- b. An entity is related to the reporting entity if any of the following conditions applies:
  - i. The entity, and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - ii. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - iii. Both entities are joint ventures of the same third party.
  - iv. One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - v. The entity is a post-employment benefit plan for the benefit of employees of either the reporting entity, or an entity related to the reporting entity. If the reporting entity is itself such a plan, the sponsoring employers are also related to the reporting entity.
  - vi. The entity is controlled or jointly controlled by a person identified in (a).
  - vii. A person identified in (a) (i) has significant influence over the entity or is a member of the key management personnel of the entity (or a parent of the entity).
  - viii. The entity, or any member of a group of which it is a part, provides key management personnel services to the reporting entity or to the parent of the reporting entity.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada laporan keuangan konsolidasian.

Significant transactions with related parties, whether or not made at similar terms and conditions as those done with third parties, are disclosed in the consolidated financial statements.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**g. Instrumen Keuangan**

Aset keuangan

Grup mengklasifikasikan aset keuangan dalam kategori berikut ini:

- Aset keuangan diukur pada biaya perolehan diamortisasi; dan
- Aset keuangan yang diukur pada nilai wajar melalui laba rugi atau melalui penghasilan komprehensif lain.

Klasifikasi ini tergantung pada model bisnis Grup dan persyaratan kontraktual arus kas yaitu apakah penentuan arus kasnya semata dari pembayaran pokok dan bunga.

Grup menentukan klasifikasi aset keuangan tersebut pada pengakuan awal.

Grup melakukan reklasifikasi instrumen utang jika dan hanya jika terdapat perubahan model bisnis atas aset keuangan tersebut.

Aset keuangan pada awalnya diakui sebesar nilai wajar ditambah biaya transaksi yang terkait. Aset keuangan ini selanjutnya diukur sebesar biaya perolehan diamortisasi menggunakan metode suku bunga efektif dikurangi penurunan nilai.

Metode suku bunga efektif adalah metode menghitung biaya perolehan diamortisasi dari instrumen utang dan mengalokasikan pendapatan bunga selama periode yang relevan.

Keuntungan atau kerugian pada penghentian atau modifikasi aset keuangan yang dicatat pada biaya perolehan diamortisasi diakui pada laba rugi. Kerugian yang timbul dari penurunan nilai juga diakui pada laba rugi.

Aset keuangan dihentikan pengakuannya ketika hak untuk menerima arus kas dari aset telah berakhir atau telah ditransfer dan Grup telah secara substansial mentransfer seluruh risiko dan manfaat kepemilikan.

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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**g. Financial Instruments**

Financial assets

The Group classifies its financial assets into the following categories:

- Financial assets measured at amortised costs; and
- Financial assets measured at fair value through profit or loss ("FVTPL") or through other comprehensive income ("FVOCI").

The classification depends on the Group's business model and the contractual terms of the cash flows when determining whether their cash flows are solely payment of principal and interest.

The Group determines the classification of its financial assets at initial recognition.

The Group reclassifies debt instruments when and only when its business model for managing those assets changes.

Financial assets are initially recognised at fair value plus related transaction costs. They are subsequently measured at amortised cost using the effective interest method less impairment.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period.

Any gains or losses on derecognition or modification of a financial asset held at amortised cost are recognised in profit or loss. The losses arising from impairment are also recognised in the profit or loss.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the group has transferred substantially all the risks and rewards of ownership.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**g. Instrumen Keuangan (lanjutan)**

Penurunan nilai aset keuangan

Grup menerapkan pendekatan yang disederhanakan untuk mengukur Kerugian Kredit Ekspektasian ("KKE") yang menggunakan cadangan KKE seumur hidup berdasarkan basis *forward looking* untuk seluruh saldo piutang usaha.

Untuk mengukur KKE, Grup menerapkan kombinasi dari kajian individual dan kajian kolektif. Untuk kajian individual diestimasi berdasarkan arus kas yang didiskontokan. Untuk kajian kolektif, piutang usaha dikelompokkan berdasarkan karakteristik risiko kredit dan jatuh tempo yang serupa.

Klasifikasi sebagai liabilitas atau ekuitas

Instrumen utang dan ekuitas yang diterbitkan oleh Grup diklasifikasikan berdasarkan substansi perjanjian kontraktual yang disepakati dan berdasarkan definisi dari liabilitas keuangan dan instrumen ekuitas.

Instrumen ekuitas

Instrumen ekuitas adalah setiap kontrak yang membuktikan adanya bunga residual dalam aset Grup setelah dikurangi seluruh liabilitasnya. Instrumen ekuitas dicatat sebesar jumlah yang diterima, setelah dikurangi biaya penerbitan langsung.

Liabilitas keuangan

Grup mengklasifikasikan liabilitas keuangan dalam kategori berikut ini: diukur pada nilai wajar melalui laba rugi dan yang diukur pada biaya perolehan diamortisasi.

Grup memiliki liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi yang meliputi utang usaha, utang lain-lain, akrual, dan pinjaman.

Setelah pengakuan awal yaitu sebesar nilai wajar ditambah biaya transaksi, Grup mengukur seluruh liabilitas keuangan pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif. Liabilitas keuangan dihentikan pengakuannya pada saat liabilitas tersebut dilepaskan atau dibatalkan atau kadaluwarsa.

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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**g. Financial Instruments (continued)**

Impairment of financial assets

The Group applies the "simplified approach" to measure Expected Credit Loss ("ECL") which uses a lifetime expected loss allowance on a forward looking basis for all trade receivables.

To measure the ECL, the Group applies a combination of individual assessment and collective assessment. For individual assessment is estimated based on discounted cash flows. For the collective assessment, trade receivables have been grouped based on similar credit risk characteristics and the days past due.

Classification as debt or equity

Debt and equity instruments issued by the Group are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability and an equity instrument.

Equity instruments

An equity instrument is any contract that evidences a residual interest in the assets of the Group after deducting all of its liabilities. Equity instruments are recorded at the proceeds received, net of direct issue costs.

Financial liabilities

The Group classifies its financial liabilities in the following categories: at fair value through profit or loss and measured at amortised costs.

The Group has financial liabilities measured at amortised cost, which comprised of trade payables, other payables, accruals and borrowings.

After initial recognition which is at fair value plus transaction costs, the Group measures all financial liabilities at amortised cost using effective interest rate method. Financial liabilities are derecognised when the obligation under the liability is discharged or cancelled or expired.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES**  
(continued)

**g. Instrumen Keuangan** (lanjutan)

**g. Financial Instruments** (continued)

Metode suku bunga efektif adalah metode yang digunakan untuk menghitung biaya perolehan diamortisasi dari liabilitas keuangan dan metode untuk mengalokasikan biaya bunga selama periode yang relevan. Suku bunga efektif adalah suku bunga yang secara tepat mendiskontokan estimasi pembayaran kas masa depan (mencakup seluruh komisi dan bentuk lain yang dibayarkan dan diterima yang merupakan bagian yang tak terpisahkan dari suku bunga efektif, biaya transaksi dan premium dan diskonto lainnya) selama perkiraan umur liabilitas keuangan, atau (jika lebih tepat) digunakan periode yang lebih singkat untuk memperoleh nilai tercatat bersih pada saat pengakuan awal.

*The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or (where appropriate) a shorter period to the net carrying amount on initial recognition.*

Saling hapus antar instrumen keuangan

Offsetting financial instruments

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan konsolidasian ketika terdapat hak yang berkekuatan hukum untuk melakukan saling hapus atas jumlah yang telah diakui tersebut dan adanya niat untuk menyelesaikan secara neto, atau untuk merealisasikan aset dan menyelesaikan liabilitas secara bersamaan.

*Financial assets and liabilities are offset and the net amount is reported in the consolidated statement of financial position when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis, or realise the asset and settle the liability simultaneously.*

Hak saling hapus tidak kontingen atas peristiwa di masa depan dan dapat dipaksakan secara hukum dalam situasi bisnis yang normal dan dalam peristiwa gagal bayar, atau peristiwa kepailitan atau kebangkrutan Grup atau pihak lawan.

*The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default in solvency or bankruptcy of the Group or the counterparty.*

**h. Kas dan Setara Kas**

**h. Cash and Cash Equivalents**

Kas dan setara kas mencakup kas, simpanan yang sewaktu-waktu bisa dicairkan dan investasi lancar jangka pendek lainnya yang jatuh tempo dalam waktu tiga bulan atau kurang.

*Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less.*

Deposito berjangka dan *call deposits* yang jatuh tempo lebih dari tiga bulan disajikan sebagai "investasi jangka pendek".

*Call and time deposits with maturities over three months are included within "short-term investments".*

Kas dan setara kas yang dibatasi penggunaannya disajikan sebagai "kas yang dibatasi penggunaannya".

*Cash and time deposits, which are restricted in use, are included within "restricted cash".*

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|                                                               |                                                                  |
|---------------------------------------------------------------|------------------------------------------------------------------|
| <b>3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL</b><br>(lanjutan) | <b>3. SUMMARY OF MATERIAL ACCOUNTING POLICIES</b><br>(continued) |
|---------------------------------------------------------------|------------------------------------------------------------------|

**i. Piutang Usaha dan Piutang Lain-lain**

Piutang usaha adalah jumlah piutang dari pelanggan untuk barang yang dijual atau jasa yang diberikan dalam kegiatan usaha biasa. Piutang lain-lain adalah piutang dari transaksi selain penjualan barang dan jasa.

Piutang usaha dan piutang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur sebesar biaya perolehan yang diamortisasi dengan menggunakan metode bunga efektif, kecuali dampak diskontonya tidak material, dikurangi penyisihan untuk penurunan nilai.

**j. Persediaan**

Persediaan dinyatakan berdasarkan biaya perolehan atau nilai realisasi bersih, mana yang lebih rendah. Biaya perolehan ditentukan dengan metode rata-rata tertimbang untuk barang jadi dan barang dalam proses serta metode rata-rata bergerak untuk bahan baku, pembantu dan suku cadang.

Harga perolehan barang jadi dan barang dalam proses terdiri dari biaya bahan baku, tenaga kerja langsung, biaya-biaya langsung lainnya dan biaya *overhead* yang dinyatakan sebesar nilai yang terkait dengan produksi. Nilai realisasi bersih adalah taksiran harga jual dalam kegiatan usaha dikurangi taksiran biaya penyelesaian dan taksiran biaya yang diperlukan untuk melakukan penjualan.

**k. Properti Investasi**

Properti investasi adalah properti (tanah atau bangunan atau bagian dari suatu bangunan atau kedua-duanya atau prasarana) yang dikuasai Grup untuk menghasilkan pendapatan sewa atau untuk kenaikan nilai atau keduanya.

Properti investasi diukur sebesar biaya perolehan setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai.

Penyusutan bangunan dan prasarana dihitung dengan menggunakan metode garis lurus berdasarkan taksiran masa manfaat ekonomis aset antara 10 sampai 35 tahun.

Tanah dinyatakan berdasarkan biaya perolehan dan tidak disusutkan.

**i. Trade and Other Receivables**

Trade receivables are amounts from customers for goods sold or services rendered in the ordinary course of business. Other receivables are receivables from transactions other than the sale of goods and services.

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, unless the impact of discounting is not material, less any provision for impairment.

**j. Inventories**

Inventories are stated at cost or net realizable value, whichever is lower. Cost is determined using the weighted average method for finished goods and work-in-progress and using the moving average method for raw and indirect material and spare parts.

The cost of finished goods and work-in-progress comprises of raw and indirect material, direct labor, other direct costs and related production overheads. Net realizable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and the estimated selling cost necessary to make the sale.

**k. Investment Properties**

Investment properties are properties (land or a building - or part of a building - or both or infrastructures) which are held by the Group to earn rentals or for capital appreciation or both.

Investment properties are measured at cost less accumulated depreciation and any accumulated impairment losses.

Depreciation of buildings and infrastructure is computed using the straight-line method based on the estimated useful life of the assets for 10 to 35 years.

Land is stated at cost and not depreciated.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**k. Properti Investasi (lanjutan)**

Masa manfaat ekonomis, nilai residu dan metode nilai penyusutan ditelaah dari setiap akhir tahun dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

Nilai wajar properti investasi diungkapkan dalam catatan atas laporan keuangan konsolidasian berdasarkan metode penilaian profesional untuk menentukan harga pasar kini atau dengan menerapkan metode arus kas diskonto.

**k. Investment Properties (continued)**

*The estimated useful lives, residual values and depreciation method are reviewed at each year end, with the effect of any changes in estimated accounted for on a prospective basis.*

*The fair value of investment properties is disclosed in the notes to the consolidated financial statements based on the professional valuation methods used to determined the current market price or by applying the discounted cash flow methods.*

**l. Aset Tetap**

Hak atas tanah diakui sebesar harga perolehan.

Grup menganalisa fakta dan keadaan untuk masing-masing jenis hak atas tanah dalam menentukan perlakuan akuntansi untuk masing-masing hak atas tanah tersebut sehingga dapat merepresentasikan dengan tepat suatu kejadian atau transaksi ekonomi yang mendasarinya.

Jika hak atas tanah tidak mengalihkan pengendalian atas aset kepada Grup, melainkan mengalihkan hak untuk menggunakan aset, Grup menerapkan perlakuan akuntansi atas transaksi tersebut sebagai sewa berdasarkan PSAK 116 (dahulu PSAK 73) Sewa. Jika hak atas tanah secara substansi menyerupai pembelian tanah, maka Grup menerapkan PSAK 216 (dahulu PSAK 16) Aset Tetap.

Aset tetap yang dimiliki untuk digunakan dalam produksi atau penyediaan barang atau jasa atau untuk tujuan administratif dicatat berdasarkan biaya perolehan setelah dikurangi akumulasi penyusutan dan akumulasi kerugian penurunan nilai. Harga perolehan termasuk pengeluaran yang dapat diatribusikan secara langsung atas perolehan aset tersebut. Biaya perolehan juga termasuk estimasi biaya pembongkaran, dan pemindahan aset tetap, dan restorasi lokasi aset.

Biaya-biaya setelah pengakuan awal diakui sebagai bagian nilai tercatat aset atau sebagai aset yang terpisah, sebagaimana mestinya, hanya jika kemungkinan besar Grup mendapat manfaat ekonomis di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset dapat diukur dengan andal. Nilai tercatat dari komponen yang diganti dihapuskan. Biaya perbaikan dan pemeliharaan dibebankan ke dalam laba rugi dalam periode keuangan ketika biaya-biaya tersebut terjadi.

**l. Fixed Assets**

*Land rights are recognised at cost.*

*The Group analyses the facts and circumstances for each type of land rights in determining the accounting for each of these land rights so that it can accurately represent an underlying economic event or transaction.*

*If the land rights do not transfer control of the underlying assets to the Group, but give the rights to use the underlying assets, the Group applies the accounting treatment of these transactions as leases under SFAS 116 (SFAS 73 before) Leases. If land rights are substantially similar to land purchases, the Group applies SFAS 216 (SFAS 16 before) Property, Plant and Equipment.*

*Fixed assets held for use in the production or supply of goods or services, or for administrative purposes, are stated at cost, less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items. Such cost also includes estimated costs of dismantling and removing of the item and restoring the site on which the asset is located.*

*Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Group and the cost of the item can be measured reliably. The carrying amount of replaced part is derecognised. All other repairs and maintenance are charged to the profit or loss during the financial period in which they are incurred.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**I. Aset Tetap (lanjutan)**

**I. Fixed Assets (continued)**

Biaya legal awal untuk mendapatkan hak legal diakui sebagai bagian biaya akuisisi tanah, biaya-biaya tersebut tidak disusutkan.

*Initial legal costs incurred to obtain legal rights are recognised as part of the acquisition cost of the land, and these costs are not depreciated.*

Biaya terkait dengan pembaruan hak atas tanah diakui sesuai dengan perlakuan akuntansi hak atas tanah pada saat transaksi awal.

*Costs related to renewal of land rights are recognised in accordance with the accounting treatment of land during initial transaction.*

Suku cadang utama dan peralatan siap pakai diklasifikasikan sebagai aset tetap bila diperkirakan akan digunakan dalam operasi selama lebih dari satu tahun.

*Major spare parts and stand-by equipment are classified as fixed assets when they are expected to be used in operations during more than one year.*

Tanah dinyatakan berdasarkan biaya perolehan dan tidak disusutkan.

*Land is stated at cost and not depreciated.*

Penyusutan (selain tanah pertambangan) dihitung menggunakan metode garis lurus setelah memperhitungkan nilai residu berdasarkan taksiran masa manfaat ekonomis aset tetap sebagai berikut:

*Depreciation (except for mining properties) is calculated using the straight-line method after calculating the residual value based on the estimated useful lives of the assets as follows:*

|                                         | <b>Tahun/<br/>Years</b> |                                              |
|-----------------------------------------|-------------------------|----------------------------------------------|
| Bangunan, jalan, jembatan dan pelabuhan | 15 - 50                 | <i>Buildings, roads, bridges and harbors</i> |
| Mesin                                   | 2 - 50                  | <i>Machineries</i>                           |
| Alat-alat berat dan kendaraan           | 4 - 30                  | <i>Heavy equipment and vehicles</i>          |
| Perlengkapan dan peralatan kantor       | 2 - 8                   | <i>Furnitures and office equipments</i>      |

Nilai sisa aset, masa manfaat dan metode penyusutan ditelaah dan jika perlu disesuaikan, pada setiap akhir periode pelaporan dan pengaruh dari setiap perubahan estimasi tersebut berlaku prospektif.

*The assets residual values, useful lives and depreciation method are reviewed and adjusted if appropriate, at the end of each reporting period with the effect of any changes in estimate accounted for on a prospective basis.*

Aset yang telah disusutkan sepenuhnya yang masih digunakan tetap termasuk dalam laporan keuangan konsolidasian.

*Fully depreciated assets still in use are retained in the consolidated financial statements.*

Tanah pertambangan didepleksi dengan menggunakan metode unit produksi berdasarkan estimasi cadangan.

*Mining properties are depleted using the unit of production method based on estimated reserves.*

Nilai tercatat aset segera diturunkan sebesar jumlah yang dapat dipulihkan jika nilai tercatat aset lebih besar dari estimasi jumlah yang dapat dipulihkan.

*An assets carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.*

Keuntungan atau kerugian bersih atas pelepasan aset tetap ditentukan dengan membandingkan hasil yang diterima dengan nilai tercatat dan diakui dalam laba rugi.

*Net gains or losses on disposals of fixed assets are determined by comparing the proceeds with the carrying amount and are recognised in the profit or loss.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**I. Aset Tetap (lanjutan)**

**I. Fixed Assets (continued)**

Akumulasi biaya konstruksi bangunan, jalan, jembatan, pelabuhan, pembangkit tenaga listrik dan pabrik semen serta pemasangan mesin dikapitalisasi sebagai aset dalam pembangunan. Biaya bunga dan biaya pinjaman lain, seperti pinjaman yang digunakan untuk mendanai proses pembangunan aset tertentu, dikapitalisasi sampai dengan saat proses pembangunan tersebut selesai. Biaya-biaya ini direklasifikasi ke akun aset tetap pada saat proses konstruksi atau pemasangan selesai.

*The accumulated costs of the construction of buildings, roads, bridges, harbors, power and cement plants and the installation of machinery are capitalized as construction in progress. Interest and other borrowing costs, such as fees on loans used in financing the construction of a qualifying asset, are capitalized up to the date when the construction is completed. These costs are reclassified into fixed asset accounts when the construction or installation is complete.*

Penyusutan aset dimulai pada saat aset tersebut siap untuk digunakan, yaitu pada saat aset tersebut berada pada lokasi dan kondisi yang diinginkan agar aset siap digunakan sesuai dengan keinginan dan maksud manajemen.

*Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.*

Biaya bunga dan biaya pinjaman lainnya yang digunakan baik secara langsung atau tidak langsung untuk pendanaan konstruksi aset kualifikasian, dikapitalisasi hingga aset tersebut selesai secara substansial dan siap untuk digunakan. Untuk pinjaman yang dapat diatribusikan secara langsung pada aset kualifikasian, jumlah yang dikapitalisasi ditentukan dari biaya pinjaman aktual yang terjadi selama periode berjalan, dikurangi penghasilan yang diperoleh dari investasi sementara atas dana hasil pinjaman tersebut.

*Interest and other borrowing costs either directly or indirectly used in financing the construction of a qualifying asset, are capitalised up to the date the assets are substantially completed and are ready for its intended use. For borrowings that are directly attributable to a qualifying asset, the amount to be capitalised is determined as the actual borrowing cost incurred during the period, less any income earned on the temporary investment of such borrowings.*

Untuk pinjaman yang tidak dapat diatribusikan secara langsung pada suatu aset kualifikasian, jumlah yang dikapitalisasi ditentukan dengan mengalikan tingkat kapitalisasi terhadap jumlah yang dikeluarkan untuk memperoleh asset kualifikasian.

*For borrowings that are not directly attributable to a qualifying asset, the amount to be capitalised is determined by applying a capitalisation rate to the amount expended on the qualifying assets.*

Tingkat kapitalisasi dihitung berdasarkan rata-rata tertimbang biaya pinjaman yang dibagi dengan jumlah pinjaman yang tersedia selama periode, selain pinjaman yang secara spesifik diambil untuk tujuan memperoleh suatu aset kualifikasian.

*The capitalisation rate is the weighted average of the total borrowing costs applicable to the total borrowings outstanding during the period, other than borrowings made specifically for the purpose of obtaining a qualifying asset.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**m. Aset Takberwujud**

**m. Intangible Assets**

Merk dan Lisensi

Trademarks and Licenses

Merk dan lisensi memiliki masa manfaat terbatas dan dicatat sebesar harga perolehan dikurangi akumulasi amortisasi dan akumulasi kerugian penurunan nilai. Jika merk dan lisensi yang diperoleh sebagai bagian dari kombinasi bisnis, maka biaya perolehannya adalah nilai wajar pada tanggal akuisisi. Amortisasi dihitung menggunakan metode garis lurus untuk mengalokasikan harga perolehan merk dan lisensi selama estimasi masa manfaatnya masing-masing 10 tahun dan 40 tahun.

*Trademarks and licenses have a limited useful life and are recorded at acquisition cost less accumulated amortisation and accumulated impairment losses. If the trademarks and licenses are obtained as part of a business combination, the acquisition cost is the fair value at the date of acquisition. Amortisation is calculated using the straight-line method to allocate the acquisition cost of trademarks and licenses over their estimated useful lives of 10 and 40 years, respectively.*

Piranti Lunak Komputer

Computer Software

Biaya pengembangan yang dapat secara langsung diatribusikan kepada desain dan pengujian produk piranti lunak yang dapat diidentifikasi dan unik yang dikendalikan oleh Grup diakui sebagai aset takberwujud dan diamortisasi selama estimasi masa manfaat, tidak lebih dari lima tahun.

*Development cost that are directly attributable to the design and testing of identifiable and unique software products controlled by the Group is recognised as intangible assets and amortised over their estimated useful lives, which does not exceed five years.*

Biaya yang dapat diatribusikan secara langsung dikapitalisasi sebagai produk piranti lunak mencakup beban pekerja pengembang piranti lunak dan bagian *overhead* yang relevan.

*Directly attributable costs that are capitalized as part of the software product include the software development employee costs and an appropriate portion of relevant overheads.*

Pengeluaran pengembangan yang lain yang tidak memenuhi kriteria ini diakui sebagai beban pada saat terjadinya. Biaya pengembangan yang sebelumnya diakui sebagai beban tidak dapat diakui sebagai aset pada periode berikutnya. Biaya yang terkait dengan pemeliharaan program piranti lunak komputer diakui sebagai beban pada saat terjadinya.

*Other development expenditures that do not meet these criteria are recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period. Cost associated with maintaining computer software programs are recognised as an expense as incurred.*

**n. Goodwill**

**n. Goodwill**

*Goodwill* merupakan selisih lebih biaya perolehan atas kepemilikan Grup terhadap aset net teridentifikasi entitas anak, pada tanggal akuisisi.

*Goodwill represents the excess cost of the Group's ownership over the identifiable net assets of the subsidiary at the acquisition date.*

Peninjauan atas penurunan nilai pada *goodwill* dilakukan setahun sekali atau dapat lebih sering apabila terdapat peristiwa atau perubahan keadaan yang mengindikasikan adanya potensi penurunan nilai. *Goodwill* dinyatakan sebesar nilai perolehan dikurangi akumulasi kerugian penurunan nilai.

*Goodwill impairment reviews are undertaken annually or more frequently if events or changes in circumstances indicate a potential impairment. Goodwill is carried at cost less accumulated impairment losses.*

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**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**n. Goodwill (lanjutan)**

Untuk pengujian penurunan nilai, *goodwill* yang diperoleh dalam kombinasi bisnis dialokasikan pada setiap unit penghasil kas, atau kelompok unit penghasil kas, yang diharapkan dapat memberikan manfaat dari sinergi kombinasi bisnis tersebut.

Setiap unit atau kelompok unit yang memperoleh alokasi *goodwill* menunjukkan tingkat terendah dalam entitas yang *goodwill*-nya dipantau untuk tujuan manajemen internal. *Goodwill* dipantau pada level segmen operasi.

Rugi penurunan nilai yang diakui atas *goodwill* tidak dibalik lagi.

**n. Goodwill (continued)**

For the purpose of impairment testing, goodwill acquired in a business combination is allocated to each of the cash-generating units ("CGU"), or groups of CGUs, that is expected to benefit from the synergies of the combination.

Each unit or group of units to which the goodwill is allocated represents the lowest level within the entity at which the goodwill is monitored for internal management purposes. Goodwill is monitored at the operating segment level.

Impairment losses relating to goodwill would not be reversed.

**o. Penurunan Nilai Aset Non-Kuangan selain Goodwill**

Aset tetap dan aset takberwujud, selain *goodwill* diuji ketika terdapat indikasi bahwa nilai tercatatnya mungkin tidak dapat dipulihkan. Penurunan nilai diakui jika nilai tercatat aset melebihi jumlah terpulihkan. Jumlah terpulihkan adalah yang lebih tinggi antara nilai wajar aset dikurangi biaya menjual dan nilai pakai aset.

Dalam menentukan penurunan nilai, aset dikelompokkan pada tingkat yang paling rendah dimana terdapat arus kas masuk yang dapat diidentifikasi, yang sebagian besar tidak tergantung pada arus masuk kas dari aset lain atau kelompok aset (unit penghasil kas). Aset non-keuangan selain *goodwill* yang mengalami penurunan nilai diuji setiap tanggal pelaporan untuk menentukan apakah terdapat kemungkinan pemulihan penurunan nilai.

**o. Impairment of Non-Financial Assets other than Goodwill**

Fixed assets and intangible assets, other than goodwill are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows, which are largely independent of the cash inflows from other assets or group of assets (cash generating units). Non-financial assets other than goodwill that suffer impairment are reviewed for possible reversal of the impairment at each reporting date.

**p. Utang Usaha dan Utang Lain-lain**

Utang usaha adalah kewajiban untuk membayar barang atau jasa yang dibeli dalam kegiatan usaha biasa dari pemasok.

Utang lain-lain terutama merupakan utang atas pembelian aset tetap dan transaksi penyedia jasa untuk proyek.

Utang usaha dan utang lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur sebesar biaya perolehan yang diamortisasi dengan menggunakan metode bunga efektif, kecuali dampak diskontonya tidak material.

**p. Trade and Other Payables**

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Other payables primarily represents payables for purchase of fixed assets and transaction services for the project.

Trade and other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, unless the impact of discounting is not material.

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(lanjutan)**

**p. Utang Usaha dan Utang Lain-lain (lanjutan)**

Grup mengadakan perjanjian *supplier financing* dengan bank, dimana bank setuju untuk memberikan pelunasan lebih cepat atas utang usaha Grup kepada pemasok atas faktur yang dipilih oleh pemasok.

Berdasarkan program *supplier financing* tersebut, dimana pemasok merupakan pihak di luar entitas intra grup, tidak ada perubahan dalam jangka waktu pembayaran faktur oleh Grup dan biaya keuangan ditanggung oleh pemasok. Utang tersebut disajikan di laporan posisi keuangan konsolidasian sebagai utang usaha.

Sedangkan, dimana pemasok merupakan entitas intra grup, pada dasarnya terdapat perubahan dalam jangka waktu pembayaran faktur dan biaya keuangan ditanggung oleh Grup. Utang tersebut disajikan di laporan posisi keuangan konsolidasian sebagai pinjaman.

**q. Sewa**

Suatu kontrak merupakan atau mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset identifikasi selama suatu jangka waktu untuk dipertukarkan dengan imbalan.

Kontrak dapat berisi komponen sewa dan non-sewa berdasarkan harga relatif yang berdiri sendiri. Grup memilih untuk tidak memisahkan komponen sewa dan non-sewa dan sebagai gantinya memperhitungkannya sebagai komponen sewa tunggal.

Pada tanggal permulaan sewa, Grup mengakui aset hak-guna dan liabilitas sewa. Aset hak-guna diukur pada biaya perolehan, dimana meliputi jumlah pengukuran awal liabilitas sewa yang disesuaikan dengan pembayaran sewa yang dilakukan pada atau sebelum tanggal permulaan, ditambah dengan biaya langsung awal yang dikeluarkan dan estimasi biaya yang akan dikeluarkan untuk membongkar dan memindahkan aset pendasar atau untuk merestorasi aset pendasar ke kondisi yang disyaratkan dan ketentuan sewa, dikurangi dengan insentif sewa yang diterima.

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**p. Trade and Other Payables (continued)**

The Group enters into *supplier financing* agreements with banks, whereby the banks agree to provide early payment of the Group's trade payables to the supplier in respect of invoice selected by the supplier.

Based on the *supplier financing* program, where the supplier is a party outside the intra group entities, there is no change in the invoice payment terms by the Group and the finance costs are borne by the supplier. These payables are presented in the consolidated statement of financial position as trade payables.

Meanwhile, where the supplier is an intra group entity, essentially there is a change in the invoice payment term and the finance costs are borne by the Group. These payables are presented in the consolidated statement of financial position as borrowings.

**q. Leases**

A contract is or contains a lease if the contract conveys the right to control the use of an identified assets for a period of time in exchange for consideration.

Contracts may contain both lease and non-lease components based on their relative stand-alone prices. Group has elected not to separate lease and non-lease components and instead accounts for these as a single lease component.

The Group recognises 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 payment made at or before the commencement date, plus any initial direct cost incurred and an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset to the condition required by the terms and conditions of the lease, less any lease incentives received.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**q. Sewa (lanjutan)**

Aset hak-guna kemudian disusutkan menggunakan metode garis lurus dari tanggal permulaan sewa hingga tanggal yang lebih awal antara akhir umur manfaat aset hak-guna atau akhir masa sewa. Jika sewa mengalihkan kepemilikan aset pendasar kepada Grup pada akhir masa sewa atau jika biaya perolehan aset hak-guna merefleksikan Grup akan mengeksekusi opsi beli, maka Grup menyusutkan aset hak-guna dari awal masa sewa hingga akhir umur manfaat aset pendasar.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar pada awal sewa.

Pembayaran sewa yang termasuk dalam pengukuran liabilitas sewa meliputi pembayaran tetap, termasuk pembayaran tetap secara substansi dikurangi dengan piutang insentif sewa. Grup menggunakan suku bunga pinjaman inkremental sebagai tingkat bunga diskonto.

Setelah awal masa sewa, setiap pembayaran sewa dialokasikan sebagai beban keuangan dan pengurangan liabilitas sehingga menghasilkan tingkat suku bunga yang konstan atas saldo liabilitas yang tersisa. Utang sewa yang terkait, dikurangi dengan beban keuangan, dimasukkan ke dalam "liabilitas sewa". Elemen bunga dari beban keuangan dibebankan pada laba rugi.

Beberapa sewa berisi ketentuan pembayaran variabel dihitung berdasarkan volume. Pembayaran sewa variabel tersebut tidak termasuk dalam pengukuran liabilitas sewa.

Grup menyajikan aset hak-guna sebagai bagian dari "aset tetap" pada laporan posisi keuangan konsolidasian.

Sewa jangka pendek dan bernilai rendah

Grup telah memilih untuk tidak mengakui aset hak-guna dan liabilitas sewa untuk sewa jangka pendek yang memiliki jangka waktu sewa 12 bulan atau kurang, dan sewa yang aset pendasarnya bernilai-rendah. Grup mengakui pembayaran terkait dengan sewa ini sebagai beban dengan metode garis lurus selama masa sewa.

**q. Leases (continued)**

*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. If the lease transfers ownership of the underlying asset to the Group by the end of the lease term or if the cost of the right-of-use asset reflects that the Group will exercise a purchase option, the Group depreciates the right-of-use asset from the commencement date to the end of the useful life of the underlying asset.*

*The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date.*

*Lease payments included in the measurement of the lease liability from fixed payments, including in-substance fixed payments less any lease incentive receivable. The Group uses its incremental borrowing rate as the discount rate.*

*After the commencement date, each lease payment is allocated between finance charges and reduction of the lease liability so as to achieve a constant rate on the finance balance outstanding. The corresponding rental obligations, net of finance charges, are included in "lease liabilities". The interest element of the finance cost is charged to profit or loss.*

*Some leases contain variable payment terms which payments are calculated based on volume. Those variable lease payments are excluded in the measurement of the lease liability.*

*The Group presents right-of-use assets as part of "fixed assets" in the consolidated statement of financial position.*

Short-term and low value leases

*The Group has elected not to recognise right-of-use assets and lease liabilities for short-term leases that have a lease term of 12 months or less, and leases with low value asset. The Group recognises the payments associated with these leases as an expense on a straight-line basis over the lease term.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**r. Provisi**

Provisi diakui ketika: Grup memiliki kewajiban hukum atau konstruktif masa kini sebagai akibat peristiwa masa lalu; terdapat kemungkinan penyelesaian kewajiban tersebut mengakibatkan arus keluar sumber daya; dan jumlah kewajiban tersebut dapat diukur secara andal. Provisi tidak diakui untuk kerugian operasi masa depan.

Provisi diukur sebesar nilai kini dari estimasi terbaik manajemen atas pengeluaran yang diharapkan diperlukan untuk menyelesaikan kewajiban kini pada akhir periode pelaporan. Tingkat diskonto yang digunakan untuk menentukan nilai kini adalah tingkat diskonto sebelum pajak yang mencerminkan penilaian pasar atas nilai waktu uang dan risiko yang terkait dengan kewajiban.

Peningkatan provisi karena berjalannya waktu diakui sebagai biaya keuangan.

Rehabilitasi dan restorasi tanah tambang

Provisi atas rehabilitasi dan restorasi tanah tambang ditentukan berdasarkan ketentuan dan peraturan yang berlaku. Estimasi beban tersebut diakui dan dibebankan sebagai biaya produksi. Provisi tersebut dinilai kembali secara rutin dan dampak perubahannya diakui secara prospektif.

Rehabilitasi dan restorasi tanah tambang yang dilaksanakan Grup mencakup, namun tidak terbatas pada, penggantian tanah bagian atas, pengerukan endapan pada kolam dan bendungan, pengawasan kualitas air, pengolahan limbah, penanaman kembali, dan pembibitan tanaman hutan.

**s. Pinjaman**

Pada saat pengakuan awal, pinjaman diakui sebesar nilai wajar, dikurangi dengan biaya-biaya transaksi yang terjadi. Selanjutnya, pinjaman diukur sebesar biaya perolehan diamortisasi; selisih antara penerimaan (dikurangi biaya transaksi) dan nilai pelunasan dicatat pada laporan laba rugi selama periode pinjaman dengan menggunakan metode bunga efektif.

Pinjaman diklasifikasikan sebagai liabilitas jangka pendek kecuali Grup memiliki hak pada akhir periode pelaporan untuk menunda pembayaran liabilitas selama paling tidak 12 bulan setelah tanggal pelaporan.

**r. Provision**

Provision is recognised when: the Group has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provision is not recognised for future operating losses.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period. The discount rate used to determine the present value is a pretax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as finance costs.

Quarry rehabilitation and restoration

The provision for quarry rehabilitation and restoration is based principally on legal and regulatory requirements. Such estimated costs are expensed as production cost. The provision is reassessed regularly and the effects of change are recognised prospectively.

Quarry rehabilitation and restoration at the Group includes, but is not limited to, top soil replacement, dredging of sediment ponds and dams, water quality control, waste handling, forest planting, and seeding.

**s. Borrowings**

Borrowings are recognised initially at fair value, net of transaction costs incurred. Borrowings are subsequently carried at amortised cost; any difference between the proceeds (net of transaction costs) and the redemption value is recognised in the profit or loss over the period of the borrowings using the effective interest method.

Borrowings are classified as current liabilities unless the Group has rights at the end of reporting period to defer the settlement of the liability for at least 12 months after the reporting date.

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**t. Dana Syirkah Temporer**

Dana *syirkah* temporer adalah dana yang diterima oleh Grup, berdasarkan akad musyarakah *mutanaqisha*, yaitu akad kerja sama antara Grup dengan bank untuk suatu usaha tertentu, dimana masing-masing pihak memberikan kontribusi dana dengan ketentuan bahwa keuntungan dibagi berdasarkan kesepakatan sedangkan kerugian berdasarkan porsi kontribusi dana. Pada akad ini, bagian dana bank akan menurun sejalan dengan pembayaran bertahap oleh Grup kepada bank dan pada akhir masa akad, Grup akan menjadi pemilik penuh atas usaha tersebut.

Penerimaan dana dari bank diakui sebagai akun dana *syirkah* temporer, yang bukan merupakan bagian dari liabilitas maupun ekuitas. Dana *syirkah* temporer pada awalnya diakui sebesar jumlah kas yang diterima dan selanjutnya diukur pada jumlah kas yang diterima dikurangi dengan jumlah dana yang telah dikembalikan dan dikurangi kerugian (jika ada). Keuntungan yang menjadi hak bank sesuai kesepakatan diakui sebagai bagi hasil di laba rugi.

**u. Pengakuan Pendapatan dan Beban**

Pendapatan Grup terutama berasal dari penjualan bahan bangunan terstruktur sederhana, seperti semen, agregat, beton siap pakai yang pengendaliannya dialihkan kepada pelanggan pada waktu tertentu tergantung pada kontrak penjualan.

Pendapatan dari kontrak dengan pelanggan diakui dengan mengacu pada setiap kewajiban pelaksanaan berbeda yang dijanjikan dalam kontrak dengan pelanggan ketika atau saat Grup mengalihkan kendali atas barang atau jasa yang dijanjikan dalam kontrak dan pelanggan memperoleh kendali atas barang atau jasa. Pendapatan dari kontrak dengan pelanggan diukur pada harga transaksi, sebagai jumlah imbalan yang diharapkan akan menjadi hak Grup sebagai imbalan atas pengalihan barang atau jasa yang dijanjikan kepada pelanggan, setelah dikurangi pajak pertambahan nilai, jika ada retur, potongan harga dan diskon dan setelah mengeliminasi penjualan dalam Grup.

Harga transaksi dialokasikan untuk setiap barang atau jasa berbeda yang dijanjikan dalam kontrak. Tergantung pada persyaratan kontrak, pendapatan diakui ketika kewajiban pelaksanaan dipenuhi, yang mungkin terjadi pada suatu waktu atau seiring waktu.

**t. Temporary Syirkah Funds**

*Temporary syirkah funds is the fund received by the Group, based on musyarakah mutanaqisha agreement, which is cooperation between the Group and the Bank to conduct certain business, where the Group and the Bank will give fund contribution with condition that profit sharing is based on fund contribution portion. Under the agreement, the bank's portion will be diminished as the Group will gradually make installments to the bank and the Group will be the full owner of the business eventually.*

*Receipts of funds from the Bank will be recognised as temporary syirkah funds account, which does not belong to liabilities nor equity accounts. Initially, temporary syirkah funds will be recognised based on cash received and then will be measured based on total cash received deducted with funds repayment and loss (if any). Gain which is the rights of Bank as agreed will be recognised as profit-sharing in profit or loss.*

**u. Revenue and Expense Recognition**

*The Group primarily generates revenue from simply structured sales of building material, such as cement, aggregates, ready-mixed concrete for which the control is transferred to the customer at a specific point in time depending on the contract/sales terms.*

*Revenue from contracts with customers is recognised by reference to each distinct performance obligation promised in the contract with the customer when or as the Group transfers control of the goods or services promised in a contract and the customer obtains control of the goods or services. Revenue from contracts with customers is measured at its transaction price, being the amount of consideration to which the Group expects to be entitled in exchange for transferring the promised goods or services to a customer, net of value added tax, if any returns, rebates and discounts and after eliminating sales within the Group.*

*The transaction price is allocated to each distinct good or service promised in the contract. Depending on the terms of the contract, revenue is recognised when the performance obligation is satisfied, which may be at a point in time or over time.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**u. Pengakuan Pendapatan dan Beban (lanjutan)**

Pendapatan dari penjualan barang diakui pada saat penjualan, ketika pengendalian aset dialihkan kepada pelanggan sesuai dengan ketentuan penjualan. Jika kontrak dengan pelanggan mencakup serangkaian hasil kerja, kewajiban pelaksanaan perlu diidentifikasi. Harga transaksi, yang merupakan imbalan yang ditetapkan dalam kontrak dan setelah dikurangi diskon jika ada, dialokasikan untuk setiap kewajiban pelaksanaan berdasarkan harga jual *relative* masing-masing.

Pendapatan dari pemberian jasa diakui sepanjang waktu kontrak. Grup mengakui pendapatan atas kewajiban pelaksanaan yang dipenuhi sepanjang waktu jika entitas dapat mengukur kemajuan secara wajar terhadap penyelesaian penuh atas kewajiban pelaksanaan. Dalam beberapa keadaan, Grup tidak dapat mengukur hasil kewajiban pelaksanaan secara wajar, tetapi Grup memperkirakan untuk memulihkan biaya yang terjadi dalam memenuhi kewajiban pelaksanaan.

Dalam keadaan tersebut, Grup mengakui pendapatan sejumlah biaya yang terjadi sampai waktu tertentu di mana Grup dapat mengukur hasil kewajiban pelaksanaan secara wajar.

Pendapatan yang berhubungan dengan kontrak konstruksi dicatat dengan menggunakan metode persentase penyelesaian. Dengan metode ini, pendapatan yang diakui setara dengan estimasi terbaru dari total nilai kontrak dikalikan dengan tingkat penyelesaian sebenarnya yang ditentukan dengan mengacu pada keadaan fisik kemajuan pekerjaan (metode *output*).

Aset kontrak dan kewajiban kontrak diakui segera setelah salah satu pihak yang mengadakan kontrak memulai pelaksanaan kontrak. Aset kontrak dan kewajiban kontrak tidak ditampilkan secara terpisah di neraca tetapi di bawah masing-masing piutang usaha dan uang muka penjualan.

Grup mengadakan Fasilitas Salam dengan bank, sesuai Prinsip Syariah, bank membeli barang dari Grup sebagai pihak penjual dengan margin yang akan disepakati. Bank memberikan kuasa kepada Grup untuk menjual kepada distributor. Berdasarkan Fasilitas Salam tersebut, tidak ada perubahan dalam jangka waktu pembayaran faktur oleh distributor. Dalam melakukan penjualan kepada distributor, Grup menjual sebesar target harga jual yang disepakati bersama bank.

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**u. Revenue and Expense Recognition (continued)**

*Revenue from sale of goods is recognised at the point of sale, when the control of the asset is transferred to the customers, which in accordance with the sales term. Where the contracts with customers include multiple deliverables, the separate performance obligations are identified. The transaction price, which is represented by the consideration fixed in the contract and net of discounts if any, is then allocated to each performance obligation based on their relative stand-alone selling prices.*

*Revenue from rendering of services is recognised overtime of the contract. The Group recognises revenue for a performance obligation satisfied overtime only if the Group can reasonably measure its progress towards complete satisfaction of the performance obligation. In some circumstances, the Group may not be able to reasonably measure the outcome of a performance obligation, but the Group expects to recover the costs incurred in satisfying the performance obligation.*

*In those circumstances, the Group recognises revenue only to the extent of the costs incurred until such time that it can reasonably measure the outcome of the performance obligation.*

*Revenues related to construction contracts are accounted for using the percentage of completion method. Under this method, the revenue recognised equals the latest estimate of the total value of the contract multiplied by the actual completion rate determined by reference to the physical state of progress of the works (output method).*

*Contract assets and contract liabilities are recognised as soon as one of the contracting parties has commenced performance of the contract. Contract assets and contract liabilities are not shown separately in the balance sheet but under trade receivables and sales advances.*

*The Group entered into a Salam Facility with a bank, in which in accordance with Sharia Principles, the bank purchases goods from the Group as the selling party with a margin to be agreed upon. Based on the Salam Facility, there is no change in the invoice payment period by the distributors. In making sales to distributors, the Group sells at the target selling price agreed with the bank.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**u. Pengakuan Pendapatan dan Beban (lanjutan)**

Kewajiban salam diakui sebagai uang muka penjualan pada saat Grup menerima pembayaran dari bank.

Kewajiban salam dihentikan pengakuannya pada saat penyerahan barang kepada pembeli.

Beban diakui pada saat terjadinya dengan menggunakan dasar akrual.

**u. Revenue and Expense Recognition (continued)**

*Salam liability is recognised as sales advance when the Group receives the payment from the bank.*

*Salam liability is derecognised when the goods are delivered to the buyer.*

*Expenses are recognised when incurred on an accrual basis.*

**v. Imbalan Kerja**

Imbalan kerja jangka pendek

Imbalan kerja jangka pendek adalah imbalan kerja yang jatuh tempo dalam jangka waktu dua belas bulan setelah akhir periode pelaporan dan diakui pada saat pekerja telah memberikan jasa kerjanya.

**v. Employee Benefits**

Short-term employee benefits

*Short-term employee benefits are employee benefits which are due for payment within twelve months after the reporting period and recognised when the employees have rendered the related service.*

Imbalan pasca kerja

Grup memiliki program imbalan pasca kerja yang terdiri atas program imbalan pasti dan iuran pasti.

Post-employment benefits

*The Group has post-employment benefits comprise of defined benefit and defined contribution plans.*

Program Imbalan Pasti

Grup menyelenggarakan program pensiun imbalan pasti yang dikelola oleh Dana Pensiun untuk seluruh karyawan tetapnya sebagaimana ditetapkan dalam Peraturan Grup. Jumlah kontribusi terdiri dari kontribusi karyawan yang dihitung sebesar 5% dari penghasilan dasar pensiun dan kontribusi Grup yang dihitung secara aktuarial. Program imbalan pasti lainnya dalam bentuk manfaat pascakerja sesuai dengan UU Ketenagakerjaan No. 13/2003, UU Cipta Kerja No. 11/2020 dan lain-lain.

Defined Benefit Plans

*The Group has defined benefit pension plans covering all of their permanent employees which is managed by a Pension Fund as stipulated in the Group's regulation and subsidiaries regulations. Total contributions consist of employee contributions of 5% of employees basic pensionable salaries and the Group's contributions computed on an actuarial basis. Other defined benefit plans in the form of benefits in accordance with Labor Law No. 13/2003, Job Creation Law No. 11/2020 and others.*

Program Iuran Pasti

Program pensiun iuran pasti adalah program pensiun di mana Grup membayar iuran tetap kepada sebuah entitas yang terpisah dan tidak memiliki kewajiban hukum atau kewajiban konstruktif untuk membayar iuran lebih lanjut bila dana tersebut tidak memiliki aset yang cukup untuk membayar imbalan kerja terkait dengan jasa yang diberikan oleh karyawan pada periode berjalan dan sebelumnya.

Defined Contribution Plans

*Defined contribution plans are pension plans under which the Group pays fixed contributions into a separate entity and have no legal and constructive obligation to pay further contributions if the fund does not have sufficient assets to pay all employee benefits related to the employees services in the current and prior periods.*

Grup menghitung selisih antara imbalan berdasarkan undang-undang yang berlaku dengan manfaat yang diterima dari program pensiun untuk pensiun normal.

*For normal pension scheme, the Group calculates and recognises the higher of the benefits under the Labow Law and those under such pension plan.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL**  
(lanjutan)

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES**  
(continued)

**v. Imbalan Kerja** (lanjutan)

**v. Employee Benefits** (continued)

Program luran Pasti (lanjutan)

Defined Contribution Plans (continued)

Liabilitas imbalan pensiun merupakan nilai kini liabilitas imbalan pasti pada akhir periode pelaporan dikurangi dengan nilai wajar aset program. Liabilitas imbalan pasti dihitung setiap tahun oleh aktuaris independen dengan menggunakan metode *projected unit credit*.

*The pension benefit obligation is the present value of the defined benefit obligation at the end of the reporting period less the fair value of plan assets. The defined benefit obligation is calculated annually by an independent actuary using the projected unit credit method.*

Nilai kini liabilitas imbalan pasti ditentukan dengan mendiskontokan estimasi arus kas di masa depan dengan menggunakan tingkat bunga obligasi pemerintah jangka panjang pada akhir periode pelaporan dalam mata uang Rupiah sesuai dengan mata uang di mana imbalan tersebut akan dibayarkan dan yang memiliki jangka waktu yang sesuai dengan liabilitas imbalan pensiun yang bersangkutan.

*The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using the yield at end of the reporting period of long-term government bonds denominated in Rupiah in which the benefits will be paid and that have terms to maturity similar to the related pension obligation.*

Pengukuran kembali yang timbul dari penyesuaian dan perubahan dalam asumsi-asumsi aktuarial langsung diakui seluruhnya melalui penghasilan komprehensif lainnya. Akumulasi saldo pengukuran kembali dilaporkan di komponen penghasilan komprehensif lainnya.

*Remeasurements arising from experience adjustments and changes in actuarial assumptions are directly recognised in other comprehensive income. The balance of accumulated remeasurements is reported in other comprehensive income.*

Biaya jasa lalu yang timbul dari amendemen atau kurtailmen program diakui sebagai beban dalam laba rugi pada saat terjadinya.

*Past service costs arising from amendment or curtailment programs are recognised as expense in profit or loss when incurred.*

Imbalan kerja jangka panjang lain

Other long-term employee benefits

Perseroan dan entitas anak memberikan imbalan kerja jangka panjang lain dalam bentuk cuti panjang dan penghargaan masa kerja. Perhitungan imbalan kerja jangka panjang lain menggunakan metode *projected unit credit*. Seluruh keuntungan atau kerugian aktuarial dan biaya jasa lalu diakui sebagai beban dalam laba rugi.

*The Company and its subsidiaries provide other long-term employee benefits in the form of long service leave and loyalty awards. The cost of providing other long-term employee benefits is determined using projected unit credit method. All actuarial gains or losses and past service cost are recognised as expenses in profit or loss.*

Jumlah yang diakui sebagai kewajiban untuk imbalan kerja jangka panjang lain di laporan posisi keuangan konsolidasian adalah nilai kini kewajiban imbalan pasti per tanggal pelaporan.

*The other long-term employee benefits obligation recognised in the consolidated statement of financial position represents the present value of defined benefit obligation at the reporting date.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**w. Perpajakan**

**w. Taxation**

Beban pajak penghasilan terdiri dari pajak penghasilan kini dan pajak tangguhan. Pajak penghasilan kini dan pajak tangguhan diakui dalam laba rugi, kecuali untuk pajak penghasilan yang berasal dari transaksi atau kejadian yang langsung diakui ke ekuitas atau penghasilan komprehensif lain. Dalam hal ini, pajak penghasilan diakui dalam ekuitas atau penghasilan komprehensif lain.

*The income tax expense is comprised of current and deferred income tax. Current and deferred income tax is recognised in the profit or loss, except to the extent that it relates to items recognised directly in equity or other comprehensive income. In this case, the income tax is recognised in equity or other comprehensive income.*

Beban pajak penghasilan kini dihitung dengan menggunakan tarif pajak yang berlaku pada akhir periode pelaporan.

*The current income tax is calculated using tax rates that have been enacted at the end of the reporting period.*

Manajemen secara berkala mengevaluasi ketentuan yang diambil dalam Surat Pemberitahuan Pajak sehubungan dengan situasi di mana peraturan pajak yang berlaku membutuhkan penafsiran. Hal ini menentukan jumlah provisi yang diperlukan sesuai dengan jumlah yang diharapkan akan dibayarkan kepada otoritas pajak.

*Management periodically evaluates positions taken in tax returns with respect to situations in which the applicable tax regulation is subject to interpretation. It establishes provision where appropriate on the basis of the amounts expected to be paid to the tax authorities.*

Pajak penghasilan tangguhan diakui dengan menggunakan metode *balance sheet liability* untuk semua perbedaan temporer yang berasal dari selisih antara dasar pengenaan pajak aset dan liabilitas dengan nilai tercatatnya pada laporan keuangan konsolidasian. Namun, liabilitas pajak penghasilan tangguhan tidak diakui jika berasal dari pengakuan awal *goodwill*.

*Deferred income tax is provided, using the balance sheet liability method, on temporary differences which arise from the difference between the tax bases of assets and liabilities and their carrying amounts in the consolidated financial statements. However, deferred tax liabilities are not recognised if they arise from the initial recognition of goodwill.*

Pajak penghasilan tangguhan juga tidak diperhitungkan jika pajak penghasilan tangguhan tersebut timbul dari pengakuan awal aset atau pengakuan awal liabilitas dalam transaksi yang bukan kombinasi bisnis yang pada saat transaksi tidak mempengaruhi laba akuntansi maupun laba kena pajak/rugi pajak.

*Deferred income tax is also not accounted for if it arises from initial recognition of an asset or liability in a transaction other than a business combination that at the time of the transaction affects neither accounting nor taxable profit or loss.*

Pajak penghasilan tangguhan diukur dengan menggunakan tarif pajak yang sudah diberlakukan atau secara substantif berlaku pada akhir periode pelaporan dan diekspektasi akan digunakan ketika aset pajak tangguhan yang berhubungan direalisasi atau liabilitas pajak tangguhan diselesaikan.

*Deferred income tax is determined using tax rates that have been enacted or substantially enacted by the end of the reporting period and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.*

Aset pajak tangguhan diakui hanya jika kemungkinan jumlah penghasilan kena pajak di masa depan akan memadai untuk dikompensasi dengan perbedaan temporer yang masih dapat dimanfaatkan dan rugi fiskal yang masih dapat dimanfaatkan.

*Deferred tax assets are recognised only if it is probable that future taxable amounts will be available to utilise those temporary differences and and tax losses carried forward can be utilised.*

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**3. IKHTISAR KEBIJAKAN AKUNTANSI MATERIAL  
(lanjutan)**

**w. Perpajakan (lanjutan)**

Aset dan liabilitas pajak penghasilan tangguhan dapat saling hapus apabila terdapat hak yang berkekuatan hukum untuk melakukan saling hapus antara aset pajak kini dengan liabilitas pajak kini dan apabila aset dan liabilitas pajak penghasilan tangguhan dikenakan oleh otoritas perpajakan yang sama, baik atas entitas kena pajak yang sama ataupun berbeda dan adanya niat untuk melakukan penyelesaian saldo-saldo tersebut secara neto.

**x. Laba per Saham**

Laba per saham dasar dihitung dengan membagi laba bersih yang tersedia bagi pemegang saham Perseroan dengan jumlah rata-rata tertimbang saham biasa yang beredar pada periode berjalan.

Laba per saham dilusian dihitung dengan membagi laba bersih yang diatribusikan kepada pemilik entitas induk dengan jumlah rata-rata tertimbang saham biasa yang telah disesuaikan dengan dampak dari semua efek berpotensi saham biasa yang dilutif.

**y. Dividen**

Pembagian dividen final diakui sebagai liabilitas ketika dividen tersebut disetujui Rapat Umum Pemegang Saham Perseroan. Pembagian dividen diakui sebagai liabilitas ketika dividen disetujui berdasarkan keputusan rapat Direksi dan persetujuan Dewan Komisaris telah diperoleh serta sudah diumumkan kepada publik.

**z. Pelaporan Segmen**

Segmen operasi dilaporkan dengan cara yang konsisten dengan pelaporan internal yang diberikan kepada pengambil keputusan operasi utama. Pengambil keputusan operasi utama, yang bertanggung jawab mengalokasikan sumber daya dan menilai kinerja segmen operasi, telah diidentifikasi sebagai komite pengarah yang mengambil keputusan strategis.

**3. SUMMARY OF MATERIAL ACCOUNTING POLICIES  
(continued)**

**w. Taxation (continued)**

*Deferred income tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets against current tax liabilities and when the deferred income taxes assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities where there is an intention to settle the balances on a net basis.*

**x. Earnings per Share**

*Basic earnings per share are computed by dividing profit attributable to the equity holders of the Company by the weighted average number of ordinary shares outstanding during the period.*

*Diluted earnings per share is computed by dividing net profit attributable to the owners of the Company by the weighted average number of shares outstanding as adjusted for the effects of all dilutive potential ordinary shares.*

**y. Dividends**

*Final dividend distributions are recognised as a liability when the dividends are approved in the Company's General Meeting of the Shareholders. dividend distributions are recognised as a liability when the dividends are approved by a Board of Directors' resolution, approval has been obtained from the Board of Commissioners and a public announcement has been made.*

**z. Segment Reporting**

*Operating segments are reported in a manner consistent with the internal reporting provided to the chief operating decision-maker. The chief operating decision-maker, who is responsible for allocating resources and assessing performance of the operating segments, has been identified as the steering committee that makes strategic decisions.*

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**4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI**

Dalam penerapan kebijakan akuntansi Grup, yang dijelaskan dalam Catatan 3, Direksi diwajibkan untuk membuat pertimbangan, estimasi dan asumsi tentang jumlah tercatat aset dan liabilitas yang tidak tersedia dari sumber lain. Estimasi dan asumsi yang terkait didasarkan pada pengalaman historis dan faktor-faktor lain yang dianggap relevan. Hasil aktualnya mungkin berbeda dari estimasi tersebut.

Estimasi dan asumsi yang mendasari ditelaah secara berkelanjutan. Revisi estimasi akuntansi diakui dalam periode dimana estimasi tersebut direvisi jika revisi hanya mempengaruhi periode tersebut, atau pada periode revisi dan periode masa depan jika revisi mempengaruhi periode saat ini dan masa depan.

**Pertimbangan Kritis dalam Penerapan Kebijakan Akuntansi**

Tidak terdapat pertimbangan kritis, selain dari yang melibatkan estimasi di bawah ini, yang telah dibuat Direksi dalam proses penerapan kebijakan akuntansi Grup dan yang memiliki pengaruh signifikan terhadap jumlah yang diakui dalam laporan keuangan konsolidasian.

**Sumber Utama Ketidakpastian Estimasi**

Asumsi utama mengenai masa depan dan sumber estimasi lainnya pada akhir periode pelaporan, yang memiliki risiko signifikan yang dapat mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas dalam periode pelaporan berikutnya dijelaskan di bawah ini:

**a. Penurunan Nilai Goodwill**

*Goodwill* diisyaratkan untuk penilaian penurunan nilai setiap tahun dan ketika keadaan mengindikasikan bahwa nilai tercatat mungkin mengalami penurunan nilai. Nilai yang dapat terpulihkan dari suatu aset atau unit penghasil kas ditentukan berdasarkan nilai pakai. Model tersebut melibatkan pertimbangan dan estimasi yang material sehubungan dengan tingkat diskonto, proyeksi pendapatan dan tingkat pertumbuhan tahunan.

Perubahan asumsi material, termasuk asumsi tingkat diskonto atau tingkat pertumbuhan dalam proyeksi arus kas, dapat memengaruhi perhitungan nilai yang dapat diperoleh kembali secara material.

**4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY**

*In the application of the Group accounting policies, which are described in Note 3, the Directors are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.*

*The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.*

**Critical Judgments in Applying Accounting Policies**

*There are no critical judgments, apart from those involving estimations below, that the Directors have made in the process of applying the Group's accounting policies and that have the most significant effect on the amounts recognised consolidated financial statements.*

**Key Sources of Estimation Uncertainty**

*The key assumptions concerning future and other key sources of estimation at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed as follows:*

**a. Impairment of Goodwill**

*Goodwill is required to be assessed for impairment annually and when circumstances indicate that the carrying value may be impaired. The recoverable amount of a cash generating unit is determined based on its value in use. The model involves material judgment and estimates in respect of discount rate, revenue projection and annual growth rate.*

*Changing the material assumptions, including the discount rates or the growth rate assumptions in the cash flow projections, could materially affect the calculations of recoverable amount.*

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**4. PERTIMBANGAN KRITIS AKUNTANSI DAN SUMBER UTAMA KETIDAKPASTIAN ESTIMASI (lanjutan)**

**b. Penyisihan untuk kerugian kredit ekspektasian atas piutang usaha**

Grup menghitung KKE untuk piutang usaha dan piutang lain-lain menggunakan kombinasi dari kajian individual dan kajian kolektif. Tingkat kerugian kredit ekspektasian adalah berdasarkan tingkat kerugian kredit historis atas pengelompokan pelanggan yang memiliki risiko kredit yang sama, disesuaikan dengan informasi masa depan.

Sebagai contoh, jika prakiraan atas kondisi ekonomi diperkirakan memburuk selama periode/tahun depan, yang dapat menyebabkan meningkatnya jumlah gagal bayar, tingkat kerugian kredit historis disesuaikan. Pada setiap tanggal pelaporan, tingkat kerugian kredit historis diperbaharui dan perubahan estimasi masa depan dianalisa.

Penilaian atas korelasi antara tingkat gagal bayar historis yang diobservasi, prakiraan atas kondisi ekonomi dan KKE merupakan estimasi yang material. Jumlah KKE paling dipengaruhi oleh perubahan keadaan dan prakiraan kondisi ekonomi. Pengalaman kerugian kredit historis Grup dan prakiraan kondisi ekonomi juga mungkin tidak menggambarkan gagal bayar aktual pelanggan di masa yang akan datang.

**c. Liabilitas Imbalan Kerja**

Nilai kini liabilitas imbalan kerja tergantung pada sejumlah faktor yang ditentukan dengan menggunakan asumsi aktuarial.

Asumsi yang digunakan dalam menentukan biaya bersih untuk pensiun termasuk tingkat pengembalian jangka panjang yang diharapkan atas aset program yang sama dan relevan, tingkat kenaikan gaji di masa datang dan tingkat diskonto. Setiap perubahan dalam asumsi ini akan berdampak pada nilai tercatat liabilitas imbalan kerja.

**d. Perpajakan**

Grup beroperasi di bawah peraturan perpajakan di Indonesia. Pertimbangan yang material diperlukan untuk menentukan provisi pajak penghasilan badan dan pajak lainnya. Apabila keputusan final atas pajak tersebut berbeda dari jumlah yang pada awalnya dicatat, perbedaan tersebut akan dicatat di laba rugi pada periode dimana hasil tersebut dikeluarkan.

**4. CRITICAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY (continued)**

**b. Allowance for expected credit losses for trade receivables**

The Group calculates ECL for trade receivables and other receivables by applying a combination of individual assessment and collective assessment. The expected credit loss rates are based on historical credit loss experience for groupings of customer that have similar credit risk characteristics, adjusted with forward looking information.

For instance, if forecast economic conditions are expected to deteriorate over the next period/year, which can lead to an increased number of defaults, the historical credit loss are adjusted. At every reporting date, the historical experience are updated and changes in the forward-looking estimates are analysed.

The assessment of the correlation between historical experience and forecast economic conditions and ECLs is a material estimate. The amount of ECLs is sensitive to changes in circumstances and of forecast economic conditions. The Group's historical credit loss experience and forecast of economic conditions may also not be representative of customer's actual default in the future.

**c. Employee Benefit Obligation**

The present value of the employee benefit obligations depends on a number of factors that are determined by using actuarial assumptions.

The assumptions used in determining the net cost for pensions include the same and relevant rate for expected long-term rate of return on plan assets, future salary increase and the discount rate. Any changes in these assumptions will impact the carrying amount of employee benefit obligations.

**d. Taxation**

The Group operates under the tax regulations in Indonesia. Material judgement is required in determining the provision for corporate income taxes and other taxes. Where the final tax outcome of these matters is different from the amounts that were initially recorded, such differences will be recorded in profit or loss in the period in which such determination is made.

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**5. KAS DAN SETARA KAS**

**5. CASH AND CASH EQUIVALENTS**

|                                             | <b>30 September/<br/>September 30,<br/>2024</b><br>(Tidak diaudit/<br>Unaudited) | <b>31 Desember/<br/>December 31,<br/>2023</b> |                        |
|---------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|------------------------|
| Kas                                         | 20.846                                                                           | 9.508                                         | Cash on hand           |
| Kas pada bank                               | 2.270.844                                                                        | 2.518.998                                     | Cash in banks          |
| Deposito berjangka dan <i>call deposits</i> | 2.635.061                                                                        | 4.411.335                                     | Time and call deposits |
| Jumlah                                      | <u>4.926.751</u>                                                                 | <u>6.939.841</u>                              | Total                  |

**a. Kas pada bank**

**a. Cash in banks**

|                                                              | <b>30 September/<br/>September 30,<br/>2024</b><br>(Tidak diaudit/<br>Unaudited) | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|--------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Pihak berelasi/Related parties (Catatan/Note 31):</b>     |                                                                                  |                                               |
| Rupiah:                                                      |                                                                                  |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                       | 1.079.729                                                                        | 1.146.210                                     |
| PT Bank Mandiri (Persero) Tbk                                | 474.453                                                                          | 365.571                                       |
| PT Bank Rakyat Indonesia (Persero) Tbk                       | 65.671                                                                           | 109.177                                       |
| PT Bank Syariah Indonesia Tbk                                | 6.101                                                                            | 1.216                                         |
| PT Bank Tabungan Negara (Persero) Tbk                        | 4.576                                                                            | 26.271                                        |
| Subjumlah/Subtotal                                           | <u>1.630.530</u>                                                                 | <u>1.648.445</u>                              |
| Dolar Amerika Serikat/United States Dollar:                  |                                                                                  |                                               |
| PT Bank Mandiri (Persero) Tbk                                | 157.881                                                                          | 340.299                                       |
| PT Bank Negara Indonesia (Persero) Tbk                       | 69.828                                                                           | 71.943                                        |
| PT Bank Rakyat Indonesia (Persero) Tbk                       | 581                                                                              | 20.476                                        |
| Subjumlah/Subtotal                                           | <u>228.290</u>                                                                   | <u>432.718</u>                                |
| Dolar Singapura/Singapore Dollar:                            |                                                                                  |                                               |
| PT Bank Mandiri (Persero) Tbk                                | 32                                                                               | 33                                            |
| Subjumlah/Subtotal                                           | <u>32</u>                                                                        | <u>33</u>                                     |
| Euro:                                                        |                                                                                  |                                               |
| PT Bank Mandiri (Persero) Tbk                                | 5.823                                                                            | 2.911                                         |
| PT Bank Negara Indonesia (Persero) Tbk                       | 1.156                                                                            | 3.663                                         |
| Lain-lain/Others (masing-masing di bawah/each below Rp3.000) | 190                                                                              | 194                                           |
| Subjumlah/Subtotal                                           | <u>7.169</u>                                                                     | <u>6.768</u>                                  |
| Jumlah/Total                                                 | <u>1.866.021</u>                                                                 | <u>2.087.964</u>                              |

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**5. KAS DAN SETARA KAS**

**5. CASH AND CASH EQUIVALENTS**

**a. Kas pada bank (lanjutan)**

**a. Cash in banks (continued)**

|                                                                       | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Pihak ketiga/Third parties :</b>                                   |                                                                                    |                                               |
| Rupiah:                                                               |                                                                                    |                                               |
| PT Bank Central Asia Tbk                                              | 191.764                                                                            | 76.139                                        |
| PT Bank CIMB Niaga Syariah                                            | 76.217                                                                             | 12.929                                        |
| Standard Chartered Bank                                               | 33.114                                                                             | 55.428                                        |
| PT Bank Permata Tbk                                                   | 20.674                                                                             | 21.356                                        |
| PT Bank Danamon Indonesia Tbk                                         | 20.500                                                                             | 15.511                                        |
| PT Bank CIMB Niaga Tbk                                                | 5.811                                                                              | 161.272                                       |
| PT Bank Pembangunan Daerah Khusus Ibu Kota Jakarta                    | 5.797                                                                              | 15.538                                        |
| PT Bank Nagari                                                        | 3.374                                                                              | 2.462                                         |
| PT Bank Sumitomo Mitsui Indonesia                                     | 3.331                                                                              | 3.325                                         |
| PT Bank Maybank Indonesia Tbk                                         | 3.317                                                                              | 16.250                                        |
| PT Bank Jatim                                                         | 3.130                                                                              | 635                                           |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)      | 2.100                                                                              | 4.693                                         |
| Subjumlah/Subtotal                                                    | 369.129                                                                            | 385.538                                       |
| Dolar Amerika Serikat/United States Dollar :                          |                                                                                    |                                               |
| Standard Chartered Bank                                               | 4.910                                                                              | 14.076                                        |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)      | 1.769                                                                              | 1.786                                         |
| Subjumlah/Subtotal                                                    | 6.679                                                                              | 15.862                                        |
| Euro:                                                                 |                                                                                    |                                               |
| Standard Chartered Bank                                               | 3.598                                                                              | 920                                           |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)      | 659                                                                                | 622                                           |
| Subjumlah/Subtotal                                                    | 4.257                                                                              | 1.542                                         |
| Dong Vietnam/Vietnamese Dong :                                        |                                                                                    |                                               |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 13.724                                                                             | 6.532                                         |
| Ho Chi Minh City Development Joint-Stock Commercial Bank              | 7.233                                                                              | 21.313                                        |
| Standard Chartered Bank                                               | 3.538                                                                              | 60                                            |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)      | 263                                                                                | 187                                           |
| Subjumlah/Subtotal                                                    | 24.758                                                                             | 28.092                                        |
| Jumlah/Total                                                          | 404.823                                                                            | 431.034                                       |
| Jumlah kas pada bank/Total cash in banks                              | 2.270.844                                                                          | 2.518.998                                     |

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**5. KAS DAN SETARA KAS (lanjutan)**

**5. CASH AND CASH EQUIVALENTS (continued)**

**b. Deposito berjangka dan call deposits**

**b. Time and call deposits**

|                                                                               | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Pihak berelasi/Related parties (Catatan/Note 31) :</b>                     |                                                                                    |                                               |
| Rupiah:                                                                       |                                                                                    |                                               |
| PT Bank Syariah Indonesia Tbk                                                 | 388.111                                                                            | 186.000                                       |
| PT Bank Tabungan Negara (Persero) Tbk                                         | 215.500                                                                            | 1.225.500                                     |
| PT Bank Rakyat Indonesia (Persero) Tbk                                        | 147.101                                                                            | 935.821                                       |
| PT Bank Negara Indonesia (Persero) Tbk                                        | 52.267                                                                             | 75.655                                        |
| PT Bank Mandiri (Persero) Tbk                                                 | 22.184                                                                             | 191.524                                       |
| USD                                                                           |                                                                                    |                                               |
| PT Bank Mandiri (Persero) Tbk                                                 | -                                                                                  | 77.080                                        |
| Subjumlah/Subtotal                                                            | 825.163                                                                            | 2.691.580                                     |
| <b>Pihak ketiga/Third parties :</b>                                           |                                                                                    |                                               |
| Rupiah:                                                                       |                                                                                    |                                               |
| PT Bank J Trust Indonesia Tbk                                                 | 541.102                                                                            | 545.000                                       |
| PT Bank Mayapada International Tbk                                            | 478.000                                                                            | 500.000                                       |
| PT Bank Nationalnobu Tbk                                                      | 444.000                                                                            | -                                             |
| PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk                          | 225.500                                                                            | 445.000                                       |
| PT Bank Pembangunan Daerah Jawa Timur Tbk                                     | 51.000                                                                             | -                                             |
| PT Bank Ina Perdana                                                           | 29.000                                                                             | 25.000                                        |
| PT BTPN Syariah Tbk                                                           | 12.000                                                                             | -                                             |
| PT Bank Muamalat Tbk                                                          | 10.000                                                                             | 165.000                                       |
| PT Bank Nagari                                                                | 8.973                                                                              | 8.973                                         |
| PT Bank Maybank Indonesia                                                     | 7.500                                                                              | -                                             |
| PT Bank CIMB Niaga Tbk                                                        | -                                                                                  | 30.012                                        |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)              | 2.069                                                                              | -                                             |
| USD:                                                                          |                                                                                    |                                               |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)              | 754                                                                                | 770                                           |
| Subjumlah/Subtotal                                                            | 1.809.898                                                                          | 1.719.755                                     |
| Jumlah deposito berjangka dan call deposits /<br>Total time and call deposits | 2.635.061                                                                          | 4.411.335                                     |

Suku bunga tahunan atas deposito berjangka dan call deposits adalah sebagai berikut:

Annual interest rates on time and call deposits are as follows:

|        | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |        |
|--------|------------------------------------------------------------------------------------|-----------------------------------------------|--------|
| Rupiah | 2,00% - 7,80%                                                                      | 2,00% - 7,50%                                 | Rupiah |

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**6. PIUTANG USAHA**

**6. TRADE RECEIVABLES**

|                              | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                    |
|------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------|
| Pihak berelasi (Catatan 31): |                                                                                    |                                               | <i>Related parties (Note 31):</i>  |
| Rupiah                       | 833.640                                                                            | 895.428                                       | <i>Rupiah</i>                      |
| Dikurangi:                   |                                                                                    |                                               | <i>Less:</i>                       |
| Cadangan kerugian kredit     | (125.265)                                                                          | (127.752)                                     | <i>Allowance for credit losses</i> |
| Subjumlah pihak berelasi     | 708.375                                                                            | 767.676                                       | <i>Subtotal related parties</i>    |
| Pihak ketiga:                |                                                                                    |                                               | <i>Third parties:</i>              |
| Rupiah                       | 4.709.382                                                                          | 5.823.456                                     | <i>Rupiah</i>                      |
| Dolar Amerika Serikat        | 317.068                                                                            | 245.193                                       | <i>United States Dollar</i>        |
| Dong Vietnam                 | 40.823                                                                             | 39.817                                        | <i>Vietnamese Dong</i>             |
| Subjumlah                    | 5.067.273                                                                          | 6.108.466                                     | <i>Subtotal</i>                    |
| Dikurangi:                   |                                                                                    |                                               | <i>Less:</i>                       |
| Cadangan kerugian kredit     | (1.086.961)                                                                        | (1.088.290)                                   | <i>Allowance for credit losses</i> |
| Subjumlah pihak ketiga       | 3.980.312                                                                          | 5.020.176                                     | <i>Subtotal third parties</i>      |
| Jumlah                       | 4.688.687                                                                          | 5.787.852                                     | <i>Total</i>                       |

Umur piutang usaha adalah sebagai berikut:

*The aging of trade receivables are as follows:*

|                     | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                       |
|---------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------|
| Lancar              | 4.085.765                                                                          | 5.135.169                                     | <i>Current</i>        |
| Lewat jatuh tempo:  |                                                                                    |                                               | <i>Overdue:</i>       |
| 1 - 45 hari         | 218.692                                                                            | 215.581                                       | <i>1 - 45 days</i>    |
| 46 - 135 hari       | 282.768                                                                            | 271.888                                       | <i>46 - 135 days</i>  |
| 136 - 365 hari      | 284.360                                                                            | 294.192                                       | <i>136 - 365 days</i> |
| Lebih dari 365 hari | 1.029.328                                                                          | 1.087.064                                     | <i>Over 365 days</i>  |
| Jumlah              | 5.900.913                                                                          | 7.003.894                                     | <i>Total</i>          |

Pada tanggal 30 September 2024 dan 31 Desember 2023, piutang Grup dijamin dengan fasilitas-fasilitas pembiayaan seperti; pembiayaan distribusi perbankan, lembaga penjaminan, akta pemberian hak tanggungan aset (APHT) dan lain – lain.

*As of September 30, 2024 and December 31, 2023, Group receivables are secured by financing facilities such as; distributor of banking financing, guarantee institutions (APHT) assets and others.*

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**6. PIUTANG USAHA (lanjutan)**

Cadangan kerugian kredit untuk piutang usaha telah diukur sejumlah KKE sepanjang umur. KKE yang dihitung menggunakan kajian individual diestimasi berdasarkan arus kas yang didiskontokan. Sementara untuk KKE yang dihitung menggunakan kajian kolektif diestimasi berdasarkan matriks provisi dengan mengacu pada pengalaman gagal bayar debitur masa lalu dan analisis posisi keuangan debitur saat ini, disesuaikan dengan faktor-faktor yang spesifik dari debitur dan kondisi ekonomi umum industri di mana debitur beroperasi.

Tidak ada perubahan dalam teknik estimasi atau asumsi material yang dibuat selama periode pelaporan berjalan.

Mutasi cadangan (pemulihan) kerugian kredit piutang usaha adalah sebagai berikut:

|                                                                                                                                                | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| Saldo awal tahun                                                                                                                               | 1.216.042                                                                          | 1.280.599                                     | Balance at beginning of year                                                                                       |
| Perubahan cadangan kerugian<br>karena piutang usaha yang baru<br>dikurangi dengan piutang yang<br>dihentikan pengakuannya<br>karena pembayaran | (3.816)                                                                            | (64.557)                                      | Change in loss allowance<br>due to new trade receivable originated<br>less those derecognised<br>due to settlement |
| Saldo akhir tahun                                                                                                                              | <u>1.212.226</u>                                                                   | <u>1.216.042</u>                              | Balance at end of year                                                                                             |

Analisis cadangan kerugian kredit piutang usaha berdasarkan umur adalah sebagai berikut:

The analysis of allowance for credit losses of trade receivables based on aging is as follows:

|                                              | <b>Lewat jatuh tempo/Overdue</b> |                                     |                                         |                                           |                                                            | <b>Jumlah/<br/>Total</b> | <b>September 30, 2024<br/>(Unaudited)</b> |
|----------------------------------------------|----------------------------------|-------------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|--------------------------|-------------------------------------------|
|                                              | <b>Lancar/<br/>Current</b>       | <b>1 - 45 hari/<br/>1 - 45 days</b> | <b>46 - 135 hari/<br/>46 - 135 days</b> | <b>136 - 365 hari/<br/>136 - 365 days</b> | <b>Lebih dari<br/>365 hari/<br/>More than<br/>365 days</b> |                          |                                           |
| <b>30 September 2024<br/>(Tidak diaudit)</b> |                                  |                                     |                                         |                                           |                                                            |                          |                                           |
| Tingkat kerugian kredit<br>ekspektasian      | 0,4%                             | 43,0%                               | 29,5%                                   | 21,6%                                     | 93,0%                                                      |                          | Expected loss rate                        |
| Piutang usaha kotor                          | 4.085.765                        | 218.692                             | 282.768                                 | 284.360                                   | 1.029.328                                                  | 5.900.913                | Gross trade receivables                   |
| Cadangan kerugian kredit                     | (15.847)                         | (94.059)                            | (83.342)                                | (61.466)                                  | (957.512)                                                  | (1.212.226)              | Allowance for credit losses               |

|                                         | <b>Lewat jatuh tempo/Overdue</b> |                                     |                                         |                                           |                                                            | <b>Jumlah/<br/>Total</b> | <b>December 31, 2023</b>    |
|-----------------------------------------|----------------------------------|-------------------------------------|-----------------------------------------|-------------------------------------------|------------------------------------------------------------|--------------------------|-----------------------------|
|                                         | <b>Lancar/<br/>Current</b>       | <b>1 - 45 hari/<br/>1 - 45 days</b> | <b>46 - 135 hari/<br/>46 - 135 days</b> | <b>136 - 365 hari/<br/>136 - 365 days</b> | <b>Lebih dari<br/>365 hari/<br/>More than<br/>365 days</b> |                          |                             |
| <b>31 Desember 2023</b>                 |                                  |                                     |                                         |                                           |                                                            |                          |                             |
| Tingkat kerugian kredit<br>ekspektasian | 0,2%                             | 63,7%                               | 4,6%                                    | 20,5%                                     | 91,4%                                                      |                          | Expected credit loss rate   |
| Piutang usaha kotor                     | 5.135.169                        | 215.581                             | 271.888                                 | 294.192                                   | 1.087.064                                                  | 7.003.894                | Gross trade receivables     |
| Cadangan kerugian kredit                | (12.306)                         | (137.308)                           | (12.372)                                | (60.402)                                  | (993.654)                                                  | (1.216.042)              | Allowance for credit losses |

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**6. PIUTANG USAHA (lanjutan)**

Grup mengakui aset kontrak terkait dengan pendapatan dari kontrak dengan pelanggan:

|                                                                                    | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| Aset kontrak yang berkaitan dengan penjualan semen, beton jadi dan jasa konstruksi | 640.942                                                                            | 451.149                                       |

Aset kontrak disajikan dalam piutang usaha. Nilai tercatat aset kontrak termasuk didalamnya adalah tagihan pelanggan berdasarkan kontrak penjualan semen, beton jadi dan jasa konstruksi dimana jumlah tersebut merupakan nilai tagihan yang belum diakseptasi oleh pelanggan sesuai persyaratan dalam kontrak dengan pelanggan.

**6. TRADE RECEIVABLES (continued)**

The Group has recognised the following contract assets related to revenues from contracts with customers:

Contract assets relating to sales of cement, ready mix concrete and construction service

Contract assets are presented as trade receivable. Amounts recorded as contract assets includes billing to customers relating to sales contract for cement, readymix concrete and construction service, whereby such amounts represents billing that has not been accepted by customer as per requirement in the contract with customer.

**7. PERSEDIAAN**

|                                                 | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| Suku cadang                                     | 1.669.677                                                                          | 1.618.647                                     |
| Bahan baku dan pembantu                         | 1.742.905                                                                          | 1.778.902                                     |
| Barang jadi                                     | 1.439.871                                                                          | 1.152.376                                     |
| Barang dalam proses                             | 1.021.565                                                                          | 875.187                                       |
| Barang dalam perjalanan                         | 22.156                                                                             | 21.573                                        |
| Jumlah                                          | 5.896.174                                                                          | 5.446.685                                     |
| Dikurangi:                                      |                                                                                    |                                               |
| Penyisihan persediaan usang dan bergerak lambat | (313.428)                                                                          | (312.948)                                     |
| Bersih                                          | 5.582.746                                                                          | 5.133.737                                     |

Mutasi penyisihan persediaan usang dan bergerak lambat adalah sebagai berikut:

|                                         | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-----------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| Saldo awal periode                      | 312.948                                                                            | 306.901                                       |
| (Pemulihan) penyisihan periode berjalan | 480                                                                                | 6.047                                         |
| Saldo akhir periode                     | 313.428                                                                            | 312.948                                       |

**7. INVENTORIES**

Spare parts  
Raw and indirect materials  
Finished goods  
Work in process  
Goods in transit  
Total  
Less:  
Provision for obsolete and slow moving inventories  
Net

The movement in the provision for obsolete and slow moving inventories are as follows:

Balance at beginning of period  
(Recovery) provision during the period  
Balance at end of period

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**7. PERSEDIAAN (lanjutan)**

Manajemen Grup berkeyakinan bahwa penyisihan persediaan usang dan bergerak lambat telah mencukupi untuk menutup kemungkinan kerugian yang timbul dari persediaan usang dan bergerak lambat.

Pada tanggal 30 September 2024, persediaan sebesar Rp148.212 (31 Desember 2023: Rp167.263) dijadikan jaminan atas pinjaman tertentu (Catatan 15).

Pada tanggal 30 September 2024, persediaan senilai Rp2.861.067 (31 Desember 2023: Rp2.791.182) telah diasuransikan terhadap risiko kerugian yang disebabkan oleh bencana alam, kebakaran, dan risiko kerugian lainnya dengan nilai pertanggungan sebesar Rp1.893.073 (31 Desember 2023: Rp2.130.452).

Manajemen berpendapat bahwa, nilai pertanggungan asuransi atas beberapa persediaan tersebut telah memadai untuk menutupi kerugian yang mungkin timbul dari risiko-risiko tersebut.

**7. INVENTORIES (continued)**

*The management of the Group believes that the provision for obsolete and slow moving inventories is adequate to cover possible losses from obsolete and slow moving inventories.*

*As of September 30, 2024, inventories of Rp148,212 (December 31, 2023: Rp167,263) were pledged as collateral for certain borrowings (Note 15).*

*As of September 30, 2024, inventories amounted to Rp2,861,067 (December 31, 2023: Rp2,791,182) are covered by insurance against the risk of loss due to natural disaster, fire, and other risks with a total coverage of Rp1,893,073 (December 31, 2023: Rp2,130,452).*

*Management believes that the insurance coverage for certain inventories is adequate to cover possible losses arising from such risks.*

**8. BEBAN DIBAYAR DI MUKA**

**8. PREPAID EXPENSES**

|                              | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                        |
|------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|------------------------|
| Sewa                         | 78.340                                                                             | 82.289                                        | Rent                   |
| Asuransi                     | 62.588                                                                             | 12.435                                        | Insurance              |
| Teknologi informasi          | 17.265                                                                             | 23.412                                        | Information technology |
| Lain-lain (di bawah Rp3.000) | 152.554                                                                            | 75.489                                        | Others (below Rp3,000) |
| Jumlah                       | <u>310.747</u>                                                                     | <u>193.625</u>                                | Total                  |

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**9. PERPAJAKAN**

**9. TAXATION**

**a. Pajak dibayar di muka**

**a. Prepaid taxes**

|                                          | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                         |
|------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------|
| <b>Pajak penghasilan badan Perseroan</b> |                                                                                    |                                               | <b>Corporate income tax The Company</b> |
| Pasal 28A                                | 79.299                                                                             | 39.833                                        | Article 28A                             |
| Subjumlah                                | 79.299                                                                             | 39.833                                        | Subtotal                                |
| <b>Entitas anak</b>                      |                                                                                    |                                               | <b>Subsidiaries</b>                     |
| Pasal 28A                                | 198.493                                                                            | 51.416                                        | Article 28A                             |
| Jumlah pajak penghasilan                 | 277.792                                                                            | 91.249                                        | Total corporate income tax              |
| <b>Pajak lain-lain Entitas anak</b>      |                                                                                    |                                               | <b>Other taxes Subsidiaries</b>         |
| Pajak Pertambahan Nilai-bersih           | 757.461                                                                            | 681.667                                       | Value Added Tax-net                     |
| Lain-lain                                | 8.039                                                                              | 1.537                                         | Others                                  |
| Jumlah pajak lain-lain                   | 765.500                                                                            | 683.204                                       | Total other taxes                       |
| Jumlah pajak dibayar dimuka              | 1.043.292                                                                          | 774.453                                       | Total prepaid taxes                     |

**b. Tagihan pengembalian pajak**

**b. Claims for tax refund**

|                                                            | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                    |
|------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------|
| <b>Tagihan pengembalian pajak: Pajak penghasilan badan</b> |                                                                                    |                                               | <b>Claims for tax refund: Corporate income tax</b> |
| Perseroan                                                  | 111.347                                                                            | 116.365                                       | The Company                                        |
| Entitas anak                                               | 368.776                                                                            | 296.030                                       | Subsidiaries                                       |
| Subjumlah                                                  | 480.123                                                                            | 412.395                                       | Subtotal                                           |
| <b>Pajak lain-lain</b>                                     |                                                                                    |                                               | <b>Other taxes</b>                                 |
| Perseroan                                                  | 9.359                                                                              | 9.359                                         | The Company                                        |
| Entitas anak                                               | 6.382                                                                              | 5.383                                         | Subsidiaries                                       |
| Subjumlah                                                  | 15.741                                                                             | 14.742                                        | Subtotal                                           |
| Jumlah tagihan pengembalian pajak                          | 495.864                                                                            | 427.137                                       | Total claims for tax refund                        |

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**9. PERPAJAKAN**

**9. TAXATION**

**c. Utang pajak**

**c. Taxes payable**

|                                                 | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                              |
|-------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------|
| <b>Pajak penghasilan badan<br/>Entitas anak</b> |                                                                                    |                                               | <b>Corporate income tax<br/>Subsidiaries</b> |
| Pasal 29                                        | 41.360                                                                             | 62.953                                        | Article 29                                   |
| Jumlah pajak penghasilan badan                  | 41.360                                                                             | 62.953                                        | Total corporate income tax                   |
| <b>Pajak lain-lain<br/>Perseroan</b>            |                                                                                    |                                               | <b>Other taxes<br/>The Company</b>           |
| Pajak penghasilan:                              |                                                                                    |                                               | Income taxes:                                |
| Pasal 21                                        | 20.246                                                                             | 12.050                                        | Article 21                                   |
| Pasal 22                                        | 41.490                                                                             | 33.518                                        | Article 22                                   |
| Pasal 23 dan 26                                 | 2.103                                                                              | 753                                           | Articles 23 and 26                           |
| Final                                           | 335                                                                                | 822                                           | Final                                        |
| Pajak Pertambahan Nilai-bersih                  | 156.521                                                                            | 152.438                                       | Value Added Tax-net                          |
| Subjumlah                                       | 220.695                                                                            | 199.581                                       | Subtotal                                     |
| <b>Entitas anak</b>                             |                                                                                    |                                               | <b>Subsidiaries</b>                          |
| Pajak penghasilan:                              |                                                                                    |                                               | Income taxes:                                |
| Pasal 21                                        | 22.863                                                                             | 20.555                                        | Article 21                                   |
| Pasal 22                                        | 10.871                                                                             | 15.566                                        | Article 22                                   |
| Pasal 23 dan 26                                 | 15.808                                                                             | 21.862                                        | Articles 23 and 26                           |
| Pasal 25                                        | 6.409                                                                              | 3.344                                         | Article 25                                   |
| Final                                           | 2.731                                                                              | 6.239                                         | Final                                        |
| Pajak Pertambahan Nilai - Bersih                | 64.501                                                                             | 65.363                                        | Value Added Tax - Net                        |
| Lainnya                                         | 15.542                                                                             | 22.132                                        | Others                                       |
| Subjumlah                                       | 138.723                                                                            | 155.061                                       | Subtotal                                     |
| Jumlah pajak lain-lain                          | 359.418                                                                            | 354.642                                       | Total other taxes                            |
| Jumlah utang pajak                              | 400.778                                                                            | 417.595                                       | Total taxes payable                          |

Perseroan ditunjuk sebagai Wajib Pungut Pajak Penghasilan Pasal 22 dan Pajak Pertambahan Nilai masing-masing pada tanggal 9 September 2015 dan 20 September 2012.

The Company was appointed as a Levy of Income Tax Article 22 and Value Added Tax collector on September 9, 2015 and September 20, 2012, respectively.

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**9. PERPAJAKAN (lanjutan)**

**c. Utang pajak (lanjutan)**

**Kontribusi pajak**

Kontribusi pajak Grup pada periode berjalan adalah sebagai berikut:

**9. TAXATION (continued)**

**c. Taxes payable (continued)**

**Tax contributions**

The Group's tax contribution for the current period are as follows:

|                                                                                       | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |
|---------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                                                                       | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |
| <b>A. Pajak</b>                                                                       |                                                 |                                                 |
| 1. Pajak Penghasilan (PPh)                                                            | 1.578.860                                       | 1.734.795                                       |
| 2. Pajak Pertambahan Nilai (PPN) & Pajak Penjualan atas Barang Mewah (PPnBM)          | 1.468.662                                       | 1.673.723                                       |
| 3. Bea Masuk/Keluar, Bea & Cukai, dan Bea Materai                                     | 11.838                                          | 17.654                                          |
| 4. Pajak Daerah dan Retribusi Daerah (PDRD), termasuk PBB P2 (Perkotaan dan Pedesaan) | 379.525                                         | 359.479                                         |
| <b>Total Kontribusi Pajak (Total A)</b>                                               | <b>3.438.885</b>                                | <b>3.785.651</b>                                |
| <b>B. Penerimaan Negara Bukan Pajak (PNBP)</b>                                        |                                                 |                                                 |
| Dividen                                                                               | 292.886                                         | 847.607                                         |
| <b>Total Kontribusi PNBP (Total B)</b>                                                | <b>292.886</b>                                  | <b>847.607</b>                                  |
| <b>Total Kontribusi kepada Negara (Total A &amp; B)</b>                               | <b>3.731.771</b>                                | <b>4.633.258</b>                                |

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**d. Beban pajak penghasilan**

**d. Income tax expense**

Beban (manfaat) pajak Grup terdiri dari:

*Tax expense (benefit) of the Group consists of the following:*

|                                                                                                    | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                                                                                                     |
|----------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------------------------------------------|
|                                                                                                    | <i>(Tidak diaudit/<br/>Unaudited)</i>           | <i>(Tidak diaudit/<br/>Unaudited)</i>           |                                                                                                                     |
| <b>Perseroan</b>                                                                                   |                                                 |                                                 | <b>The Company</b>                                                                                                  |
| Pajak kini                                                                                         | -                                               | 58.527                                          | <i>Current tax</i>                                                                                                  |
| Pajak tangguhan                                                                                    | (23.723)                                        | 42.758                                          | <i>Deferred tax</i>                                                                                                 |
| Penyesuaian yang diakui<br>atas pajak penghasilan<br>tahun sebelumnya                              | 6.427                                           | 12.313                                          | <i>Adjustment recognised<br/>in the current year relating to<br/>prior years income tax</i>                         |
| Subjumlah                                                                                          | <u>(17.296)</u>                                 | <u>113.598</u>                                  | <i>Subtotal</i>                                                                                                     |
| <b>Entitas anak</b>                                                                                |                                                 |                                                 | <b>Subsidiaries</b>                                                                                                 |
| Pajak kini                                                                                         | 222.812                                         | 412.236                                         | <i>Current tax</i>                                                                                                  |
| Pajak tangguhan                                                                                    | 113.037                                         | 210.587                                         | <i>Deferred tax</i>                                                                                                 |
| Penyesuaian yang diakui<br>atas pajak penghasilan<br>tahun sebelumnya                              | 5.309                                           | 17.609                                          | <i>Adjustment recognised<br/>in the current year relating to<br/>prior years income tax</i>                         |
| Subjumlah                                                                                          | <u>341.158</u>                                  | <u>640.432</u>                                  | <i>Subtotal</i>                                                                                                     |
| <b>Konsolidasian</b>                                                                               |                                                 |                                                 | <b>Consolidated</b>                                                                                                 |
| Pajak kini                                                                                         | 222.812                                         | 470.763                                         | <i>Current tax</i>                                                                                                  |
| Pajak tangguhan                                                                                    | 89.314                                          | 253.345                                         | <i>Deferred tax</i>                                                                                                 |
| Penyesuaian yang diakui<br>atas pajak penghasilan<br>tahun sebelumnya (Catatan 9f)<br>(Catatan 9f) | 11.736                                          | 29.922                                          | <i>Adjustment recognised<br/>in the current year relating to<br/>prior years income tax (Note 9f)<br/>(Note 9f)</i> |
| Disesuaikan dengan<br>eliminasi konsolidasi                                                        | -                                               | (8.215)                                         | <i>Adjustment to<br/>consolidation elimination</i>                                                                  |
| Jumlah beban pajak penghasilan                                                                     | <u><u>323.862</u></u>                           | <u><u>745.815</u></u>                           | <i>Total income tax expenses</i>                                                                                    |

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**d. Beban pajak penghasilan (lanjutan)**

**d. Income tax expense (continued)**

Berdasarkan Peraturan Pemerintah No. 30/2020, perseroan terbuka yang memenuhi syarat-syarat tertentu berhak memperoleh penurunan tarif pajak penghasilan sebesar 3,0% dari tarif pajak penghasilan yang berlaku. Perseroan telah memenuhi syarat-syarat tersebut dan telah menerapkan penurunan tarif pajak tersebut.

Based on the Government Regulation No. 30/2020, public listed entities which meet certain requirements are entitled to a 3.0% tax rate reduction from the applicable tax rates. The Company has complied with these requirements and has applied for such reduction.

Rekonsiliasi pajak atas laba sebelum pajak Grup secara teoritis dengan beban pajak penghasilan adalah sebagai berikut:

Reconciliation of theoretical tax amount on the Group profit before tax to the income tax is as follows:

|                                                                    | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>30 September/<br/>September 30,<br/>2023<br/>(Tidak diaudit/<br/>Unaudited)</b> |                                                                               |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| Laba konsolidasian sebelum beban pajak penghasilan                 | 1.065.316                                                                          | 2.539.470                                                                          | Consolidated profit before income tax expense                                 |
| Pajak dihitung dengan tarif pajak yang berlaku                     | 234.370                                                                            | 558.683                                                                            | Tax calculated at applicable tax rate                                         |
| Penghasilan kena pajak final                                       | (35.580)                                                                           | (30.042)                                                                           | Income subject to final tax                                                   |
| Beban yang tidak dapat dikurangkan                                 | 65.294                                                                             | 98.112                                                                             | Non-deductible expenses                                                       |
| Perbedaan tarif pajak Perseroan dengan entitas anak                | 35.870                                                                             | 89.140                                                                             | Differences in tax rate of the Company and subsidiaries                       |
| Aset pajak tangguhan yang tidak diakui dan dihentikan pengakuannya | 13.156                                                                             | -                                                                                  | Unrecognised and derecognised deferred tax assets                             |
| Penyesuaian yang diakui atas pajak penghasilan periode sebelumnya  | 11.736                                                                             | 29.922                                                                             | Adjustment recognised in the current year relating to prior period income tax |
| Jumlah beban pajak penghasilan                                     | 323.862                                                                            | 745.815                                                                            | Total income tax expenses                                                     |

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**d. Beban pajak penghasilan (lanjutan)**

**d. Income tax expense (continued)**

Rekonsiliasi antara laba sebelum pajak penghasilan dengan taksiran penghasilan kena pajak Perseroan untuk periode sembilan bulan yang berakhir pada 30 September 2024 dan 2023 adalah sebagai berikut:

The reconciliation of profit before income tax and estimated taxable income of the Company for the nine-month periods ended September 30, 2024 and 2023 is as follows:

|                                                                 | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                                                        |
|-----------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------------------------------------|
|                                                                 | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                                                        |
| Laba konsolidasian sebelum beban pajak penghasilan              | 1.065.316                                       | 2.539.470                                       | Consolidated profit before income tax expense                          |
| Laba entitas anak sebelum beban pajak penghasilan               | (1.520.656)                                     | (2.349.748)                                     | Subsidiaries' profit before income tax expense                         |
| Bagian atas hasil bersih entitas asosiasi dan ventura bersama   | 10.219                                          | 13.804                                          | Share of result of associates and joint venture                        |
| Disesuaikan dengan eliminasi konsolidasi                        | 235.219                                         | 325.069                                         | Adjusted for consolidation eliminations                                |
| (Rugi) laba sebelum pajak penghasilan Perseroan                 | (209.902)                                       | 528.595                                         | (Loss) profit before income tax - the Company                          |
| <b>Penyesuaian pajak:</b>                                       |                                                 |                                                 | <b>Tax adjustments:</b>                                                |
| Beban yang tidak dapat dikurangkan                              | 471.631                                         | 283.838                                         | Non-deductible expenses                                                |
| Penghasilan kena pajak final                                    | (146.002)                                       | (99.718)                                        | Income subject to final tax                                            |
| Perbedaan penyusutan dan amortisasi fiskal dan komersial        | (259.110)                                       | (291.077)                                       | Difference between fiscal and commercial depreciation and amortisation |
| Sewa                                                            | (605)                                           | 2.025                                           | Lease                                                                  |
| Liabilitas imbalan kerja                                        | 30.637                                          | (14.663)                                        | Employee benefits liabilities                                          |
| Penyisihan persediaan usang dan bergerak lambat                 | (6.963)                                         | (8.525)                                         | Provision for obsolete and slow moving inventories                     |
| Cadangan penurunan nilai piutang usaha                          | 32                                              | (361)                                           | Provision for impairment of trade receivable                           |
| Provisi lainnya                                                 | 21.904                                          | (92.079)                                        | Other provisions                                                       |
|                                                                 | 111.524                                         | (220.560)                                       |                                                                        |
| Jumlah (kerugian) keuntungan penghasilan kena pajak - Perseroan | (98.378)                                        | 308.035                                         | Total taxable (loss) gain income - the Company                         |
| Beban pajak penghasilan Perseroan - kini                        | -                                               | 58.527                                          | Income tax expense of the Company - current                            |
| Pembayaran pajak di muka Perseroan                              | (79.299)                                        | (106.599)                                       | Prepayment of income taxes of the Company                              |
| Pajak kini lebih bayar                                          | (79.299)                                        | (48.072)                                        | Current tax over payment                                               |

Jumlah penghasilan kena pajak di atas menjadi dasar dalam pengisian SPT tahunan PPh badan.

The amount of taxable income above becomes basis in filling out the annual corporate income tax return.

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**e. Aset dan liabilitas pajak tangguhan**

**e. Deferred tax assets and liabilities**

|                                                                 | 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                                                                                       |                                                                                                                               |                                   |                                                             |
|-----------------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------|
|                                                                 | Saldo awal/<br>Beginning<br>balance                        | Dikreditkan<br>(dibebankan)<br>ke laporan<br>laba rugi/<br>Credited<br>(charged) to<br>profit or loss | Dikreditkan<br>(Dibebankan)<br>ke penghasilan<br>komprehensif lain/<br>Credited (charged)<br>to other<br>comprehensive income | Saldo akhir/<br>Ending<br>balance |                                                             |
| <b>Aset (liabilitas) pajak tangguhan - bersih</b>               |                                                            |                                                                                                       |                                                                                                                               |                                   | <b>Deferred tax assets (liabilities) - net</b>              |
| <b>Perseroan</b>                                                |                                                            |                                                                                                       |                                                                                                                               |                                   | <b>The Company</b>                                          |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (1.999.570)                                                | 10.084                                                                                                | -                                                                                                                             | (1.989.486)                       | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 20.283                                                     | (1.323)                                                                                               | -                                                                                                                             | 18.960                            | Provision for obsolete and slow<br>moving inventories       |
| Penyisihan penurunan nilai<br>piutang usaha                     | 5.363                                                      | 6                                                                                                     | -                                                                                                                             | 5.369                             | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 141.594                                                    | 9.876                                                                                                 | -                                                                                                                             | 151.470                           | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 6.592                                                      | (4.149)                                                                                               | -                                                                                                                             | 2.443                             | Leases liabilities                                          |
| Lain-lain                                                       | 24.797                                                     | 9.229                                                                                                 | -                                                                                                                             | 34.026                            | Others                                                      |
| Subjumlah aset (liabilitas)<br>pajak tangguhan bersih Perseroan | (1.800.941)                                                | 23.723                                                                                                | -                                                                                                                             | (1.777.218)                       | Subtotal deferred tax assets<br>(liabilities) - net Company |
| <b>Entitas anak</b>                                             |                                                            |                                                                                                       |                                                                                                                               |                                   | <b>Subsidiaries</b>                                         |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (80.794)                                                   | 6.341                                                                                                 | -                                                                                                                             | (74.453)                          | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 1.750                                                      | (17)                                                                                                  | -                                                                                                                             | 1.733                             | Provision for obsolete and slow<br>moving inventories       |
| Penyisihan penurunan nilai<br>piutang usaha                     | 91.245                                                     | 366                                                                                                   | -                                                                                                                             | 91.611                            | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 17.300                                                     | (2.079)                                                                                               | 18.286                                                                                                                        | 33.507                            | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 11.200                                                     | 2.443                                                                                                 | -                                                                                                                             | 13.643                            | Leases liabilities                                          |
| Akumulasi rugi fiskal                                           | 92.571                                                     | 3.286                                                                                                 | -                                                                                                                             | 95.857                            | Accumulated fiscal loss                                     |
| Lain-lain                                                       | 27.025                                                     | (20.499)                                                                                              | -                                                                                                                             | 6.526                             | Others                                                      |
| Subjumlah aset pajak tangguhan bersih entitas anak              | 160.297                                                    | (10.159)                                                                                              | 18.286                                                                                                                        | 168.424                           | Subtotal deferred tax assets - net subsidiaries             |
| <b>Liabilitas pajak tangguhan - bersih</b>                      |                                                            |                                                                                                       |                                                                                                                               |                                   | <b>Deferred tax liabilities - net</b>                       |
| <b>Entitas anak</b>                                             |                                                            |                                                                                                       |                                                                                                                               |                                   | <b>Subsidiaries</b>                                         |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (2.984.673)                                                | (106.368)                                                                                             | -                                                                                                                             | (3.091.041)                       | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 40.648                                                     | 1.707                                                                                                 | -                                                                                                                             | 42.355                            | Provisions for obsolete and slow<br>moving inventories      |
| Penyisihan penurunan nilai<br>piutang usaha                     | 122.842                                                    | (6.420)                                                                                               | -                                                                                                                             | 116.422                           | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 409.050                                                    | (39.949)                                                                                              | (17.837)                                                                                                                      | 351.264                           | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 39.552                                                     | 13.876                                                                                                | -                                                                                                                             | 53.428                            | Leases liabilities                                          |
| Akumulasi rugi fiskal                                           | 53.891                                                     | (31.911)                                                                                              | -                                                                                                                             | 21.980                            | Accumulated fiscal loss                                     |
| Lain-lain                                                       | 148.530                                                    | 66.187                                                                                                | -                                                                                                                             | 214.717                           | Others                                                      |
| Subjumlah liabilitas pajak tangguhan - bersih entitas anak      | (2.170.160)                                                | (102.878)                                                                                             | (17.837)                                                                                                                      | (2.290.875)                       | Subtotal deferred tax liabilities - net subsidiaries        |
| <b>Beban pajak tangguhan - bersih konsolidasian</b>             |                                                            | (89.314)                                                                                              | 449                                                                                                                           |                                   | <b>Consolidated deferred tax expense - net</b>              |
| <b>Jumlah aset pajak tangguhan - bersih konsolidasian</b>       | 160.297                                                    |                                                                                                       |                                                                                                                               | 168.424                           | <b>Total consolidated deferred tax assets - net</b>         |
| <b>Jumlah liabilitas pajak tangguhan - bersih konsolidasian</b> | (3.971.101)                                                |                                                                                                       |                                                                                                                               | (4.068.093)                       | <b>Total consolidated deferred tax liabilities - net</b>    |

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**e. Aset dan liabilitas pajak tangguhan (lanjutan)**

**e. Deferred tax assets and liabilities (continued)**

|                                                                 | 31 Desember/December 31, 2023       |                                                                                                       |                                                                                                                               |                                   |                                                             |
|-----------------------------------------------------------------|-------------------------------------|-------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-------------------------------------------------------------|
|                                                                 | Saldo awal/<br>Beginning<br>balance | Dikreditkan<br>(dibebankan)<br>ke laporan<br>laba rugi/<br>Credited<br>(charged) to<br>profit or loss | Dikreditkan<br>(dibebankan)<br>ke penghasilan<br>komprehensif lain/<br>Credited (charged)<br>to other<br>comprehensive income | Saldo akhir/<br>Ending<br>balance |                                                             |
| <b>Aset (liabilitas) pajak tangguhan - bersih</b>               |                                     |                                                                                                       |                                                                                                                               |                                   | <b>Deferred tax assets (liabilities) - net</b>              |
| <b>Perseroan</b>                                                |                                     |                                                                                                       |                                                                                                                               |                                   | <b>The Company</b>                                          |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (1.986.754)                         | (12.816)                                                                                              | -                                                                                                                             | (1.999.570)                       | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 21.903                              | (1.620)                                                                                               | -                                                                                                                             | 20.283                            | Provision for obsolete and slow<br>moving inventories       |
| Penyisihan penurunan nilai<br>piutang usaha                     | 1.767                               | 3.596                                                                                                 | -                                                                                                                             | 5.363                             | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 150.806                             | 18.693                                                                                                | (27.905)                                                                                                                      | 141.594                           | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 6.613                               | (21)                                                                                                  | -                                                                                                                             | 6.592                             | Leases liabilities                                          |
| Lain-lain                                                       | 51.096                              | (26.299)                                                                                              | -                                                                                                                             | 24.797                            | Others                                                      |
| Subjumlah aset (liabilitas)<br>pajak tangguhan bersih Perseroan | (1.754.569)                         | (18.467)                                                                                              | (27.905)                                                                                                                      | (1.800.941)                       | Subtotal deferred tax assets<br>(liabilities) - net Company |
| <b>Entitas anak</b>                                             |                                     |                                                                                                       |                                                                                                                               |                                   | <b>Subsidiaries</b>                                         |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (85.100)                            | 4.306                                                                                                 | -                                                                                                                             | (80.794)                          | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 1.405                               | 345                                                                                                   | -                                                                                                                             | 1.750                             | Provision for obsolete and slow<br>moving inventories       |
| Penyisihan penurunan nilai<br>piutang usaha                     | 83.541                              | 7.704                                                                                                 | -                                                                                                                             | 91.245                            | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 18.624                              | 2.181                                                                                                 | (3.505)                                                                                                                       | 17.300                            | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 6.425                               | 4.775                                                                                                 | -                                                                                                                             | 11.200                            | Leases liabilities                                          |
| Akumulasi rugi fiskal                                           | 125.150                             | (32.579)                                                                                              | -                                                                                                                             | 92.571                            | Accumulated fiscal loss                                     |
| Lain-lain                                                       | 28.061                              | (1.036)                                                                                               | -                                                                                                                             | 27.025                            | Others                                                      |
| Subjumlah aset pajak tangguhan - bersih entitas anak            | 178.106                             | (14.304)                                                                                              | (3.505)                                                                                                                       | 160.297                           | Subtotal deferred tax assets - net subsidiaries             |
| <b>Liabilitas pajak tangguhan - bersih</b>                      |                                     |                                                                                                       |                                                                                                                               |                                   | <b>Deferred tax liabilities - net</b>                       |
| <b>Entitas anak</b>                                             |                                     |                                                                                                       |                                                                                                                               |                                   | <b>Subsidiaries</b>                                         |
| Aset tetap, aset sewa<br>dan aset takberwujud                   | (2.827.725)                         | (156.948)                                                                                             | -                                                                                                                             | (2.984.673)                       | Fixed assets, lease assets<br>and intangible assets         |
| Penyisihan persediaan usang dan<br>bergerak lambat              | 29.816                              | 10.832                                                                                                | -                                                                                                                             | 40.648                            | Provisions for obsolete and slow<br>moving inventories      |
| Penyisihan penurunan nilai<br>piutang usaha                     | 123.400                             | (558)                                                                                                 | -                                                                                                                             | 122.842                           | Provision for impairment of<br>trade receivables            |
| Liabilitas imbalan kerja<br>jangka panjang                      | 396.403                             | 332                                                                                                   | 12.315                                                                                                                        | 409.050                           | Long-term employee benefits<br>liabilities                  |
| Liabilitas sewa                                                 | 43.550                              | (3.998)                                                                                               | -                                                                                                                             | 39.552                            | Lease liabilities                                           |
| Akumulasi rugi fiskal                                           | 51.025                              | 2.866                                                                                                 | -                                                                                                                             | 53.891                            | Accumulated fiscal loss                                     |
| Lain-lain                                                       | 281.665                             | (133.135)                                                                                             | -                                                                                                                             | 148.530                           | Others                                                      |
| Subjumlah liabilitas pajak tangguhan - bersih entitas anak      | (1.901.866)                         | (280.609)                                                                                             | 12.315                                                                                                                        | (2.170.160)                       | Subtotal deferred tax liabilities - net subsidiaries        |
| <b>Beban pajak tangguhan - bersih konsolidasian</b>             |                                     | (313.380)                                                                                             | (19.095)                                                                                                                      |                                   | <b>Consolidated deferred tax expense - net</b>              |
| <b>Jumlah aset pajak tangguhan - bersih konsolidasian</b>       | 178.106                             |                                                                                                       |                                                                                                                               | 160.297                           | <b>Total consolidated deferred tax assets - net</b>         |
| <b>Jumlah liabilitas pajak tangguhan - bersih konsolidasian</b> | (3.656.435)                         |                                                                                                       |                                                                                                                               | (3.971.101)                       | <b>Total consolidated deferred tax liabilities - net</b>    |

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**9. PERPAJAKAN (lanjutan)**

**9. TAXATION (continued)**

**f. Surat ketetapan pajak**

**f. Tax assessments**

Pada tahun 2024, Grup telah menerima beberapa surat ketetapan pajak untuk berbagai tahun pajak. Grup menyetujui sebagian ketetapan pajak tersebut dan telah membukukan tambahan beban sebesar Rp11.736 (30 September 2023: Rp29.922) dalam laba rugi (Catatan 9d).

*In 2024, the Group has received several tax assessments for various tax years. The Group has accepted a portion of these assessments and booked an additional expenses amounting Rp11,736 (September 30, 2023: Rp29,922) in profit or loss (Note 9d).*

Atas jumlah sisanya, Grup telah mengajukan keberatan dan banding. Pada tanggal 30 September 2024 dan 31 Desember 2023, jumlah ketetapan pajak yang masih dalam proses keberatan dan banding adalah sebagai berikut:

*For the remaining amounts, the Group has filed objections and appeals. As of September 30, 2024 and December 31, 2023, the amount of assessments in the process of objection and appeal were as follows:*

|                         | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                      |
|-------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|----------------------|
| Pajak penghasilan badan | 314.283                                                                            | 222.576                                       | Corporate income tax |
| Pajak lain-lain         | 289.303                                                                            | 224.199                                       | Other taxes          |
| Jumlah                  | <u>603.586</u>                                                                     | <u>446.775</u>                                | Total                |

**10. KAS YANG DIBATASI PENGGUNAANNYA**

**10. RESTRICTED CASH**

**Pihak berelasi/Related parties (Catatan/Note 31):**

Rupiah:

PT Bank Negara Indonesia (Persero) Tbk  
PT Bank Mandiri (Persero) Tbk  
PT Bank Rakyat Indonesia (Persero) Tbk

|                    | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|--------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
|                    | 9.887                                                                              | 9.721                                         |
|                    | 5.265                                                                              | 5.235                                         |
|                    | -                                                                                  | 100                                           |
| Subjumlah/Subtotal | <u>15.152</u>                                                                      | <u>15.056</u>                                 |

**Pihak ketiga/Third parties :**

Rupiah:

PT Bank Pembangunan Daerah Jawa Timur Tbk  
PT Bank Pembangunan Daerah Sumatera Selatan Bangka Belitung  
PT Bank Pembangunan Daerah Jawa Tengah  
Lain-lain/Others (masing-masing di bawah/  
each below Rp3,000)

|                    |                       |                       |
|--------------------|-----------------------|-----------------------|
|                    | 69.410                | 60.998                |
|                    | 30.480                | 21.809                |
|                    | 4.149                 | 4.149                 |
|                    | <u>4.213</u>          | <u>3.658</u>          |
| Subjumlah/Subtotal | <u>108.252</u>        | <u>90.614</u>         |
| Jumlah/Total       | <u><u>123.404</u></u> | <u><u>105.670</u></u> |

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**10. KAS YANG DIBATASI PENGGUNAANNYA (lanjutan)**

Kas yang dibatasi penggunaannya merupakan dana yang ditempatkan sebagai jaminan biaya rehabilitasi dan restorasi tanah tambang dan jaminan atas fasilitas pinjaman Grup.

**10. RESTRICTED CASH (continued)**

Restricted cash are used as guarantee of quarry rehabilitation and restoration and collateral required in relation to the Group's credit borrowing facilities.

**11. INVESTASI PADA ENTITAS ASOSIASI**

**11. INVESTMENT IN ASSOCIATES**

| Nama entitas asosiasi/<br>Name of associates | Aktivitas utama/<br>Principal activity                                                                    | Lokasi usaha/<br>Business<br>Location | Persentase kepemilikan/<br>Percentage of ownership |                                       | Saldo/<br>Balance                     |                                       |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------|---------------------------------------|----------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                              |                                                                                                           |                                       | 30 September/<br>September 30,                     | 31 Desember/<br>December 31,          | 30 September/<br>September 30,        | 31 Desember/<br>December 31,          |
|                                              |                                                                                                           |                                       | 2024<br>(Tidak diaudit/<br>Unaudited)              | 2023<br>(Tidak diaudit/<br>Unaudited) | 2024<br>(Tidak diaudit/<br>Unaudited) | 2023<br>(Tidak diaudit/<br>Unaudited) |
| PT Swadaya Graha                             | Kontraktor dan persewaan alat berat/<br>Contractor and lessor of heavy equipment                          | Gresik                                | 33,06%                                             | 33,06%                                | -                                     | -                                     |
| PT Mitra Kiara Indonesia                     | Distributor bahan bangunan/<br>Distributor building material                                              | Jakarta                               | 20,00%                                             | 20,00%                                | -                                     | -                                     |
| PT Igasar                                    | Distributor semen/Cement distributor                                                                      | Padang                                | 12,00%                                             | 12,00%                                | -                                     | -                                     |
| PT Karya Logistik Nusantara                  | Beton pracetak dan perdagangan material konstruksi/<br>Precast concrete and construction material trading | Jakarta                               | 20,93%                                             | 0,00%                                 | 22.500                                | -                                     |
| Jumlah / Total                               |                                                                                                           |                                       |                                                    |                                       | 22.500                                | -                                     |

Seluruh entitas asosiasi dicatat dengan menggunakan metode ekuitas dalam laporan keuangan konsolidasian ini.

All of the above associates are accounted for using the equity method in these consolidated financial statements.

Pada tanggal 2 Juli 2024, Perusahaan melakukan penyertaan saham pada PT Karya Logistik Nusantara sebesar Rp22.500 atau setara dengan 20,93%.

As of July 2, 2024, the Company made a share participation in PT Karya Logistik Nusantara of Rp22,500 or equivalent to 20.93%.

Persentase kepemilikan pada PT Igasar kurang dari 20% namun kepemilikan tersebut diklasifikasi sebagai investasi pada entitas asosiasi karena Grup mempunyai pengaruh signifikan pada PT Igasar melalui Koperasi Keluarga Besar Semen Padang.

The percentage ownership in PT Igasar is less than 20%, but such ownership is classified as investment in associate as the Group has significant influence on PT Igasar through Koperasi Keluarga Besar Semen Padang.

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**11. INVESTASI PADA ENTITAS ASOSIASI (lanjutan)**

**11. INVESTMENT IN ASSOCIATES (continued)**

Ringkasan laporan posisi keuangan PT Swadaya Graha pada tanggal 30 September 2024 dan 31 Desember 2023 serta rekonsiliasinya dengan jumlah tercatat atas kepentingan Grup pada PT Swadaya Graha adalah sebagai berikut:

Summarised statements of financial position of PT Swadaya Graha as of September 30, 2024 and December 31, 2023 and the reconciliation with the carrying amount of the Group's interest in PT Swadaya Graha are as follows:

|                                               | <b>30 September/<br/>September 30,<br/>2024</b><br><small>(Tidak diaudit/<br/>Unaudited)</small> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                         |
|-----------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------|
| Aset lancar                                   | 106.303                                                                                          | 130.793                                       | Current assets                          |
| Aset tidak lancar                             | 130.812                                                                                          | 145.310                                       | Non-current assets                      |
| Jumlah Aset                                   | <u>237.115</u>                                                                                   | <u>276.103</u>                                | Total Assets                            |
| Liabilitas jangka pendek                      | 675.920                                                                                          | 550.630                                       | Current liabilities                     |
| Liabilitas jangka panjang                     | 29.378                                                                                           | 181.406                                       | Non-current liabilities                 |
| Jumlah Liabilitas                             | <u>705.298</u>                                                                                   | <u>732.036</u>                                | Total Liabilities                       |
| Persentase kepemilikan efektif                | 33,06%                                                                                           | 33,06%                                        | Percentage of effective ownership       |
| Bagian Grup atas aset bersih entitas asosiasi | -                                                                                                | -                                             | The Group's share of the net associate  |
| Penyesuaian metode ekuitas                    | -                                                                                                | -                                             | Equity method adjustments               |
| Nilai catat bagian Grup                       | <u>-</u>                                                                                         | <u>-</u>                                      | Carrying amount of the Group's interest |

Ringkasan laporan laba rugi dan penghasilan komprehensif lain PT Swadaya Graha untuk periode sembilan bulan yang berakhir pada 30 September 2024 dan 2023 adalah sebagai berikut:

Summarised statements of profit or loss and other comprehensive income of PT Swadaya Graha for the nine-month periods ended September 30, 2024 and 2023 are as follows:

|                                                       | <b>30 September/<br/>September 30,<br/>2024</b><br><small>(Tidak diaudit/<br/>Unaudited)</small> | <b>30 September/<br/>September 30,<br/>2023</b><br><small>(Tidak diaudit/<br/>Unaudited)</small> |                                                     |
|-------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| Pendapatan                                            | 105.882                                                                                          | 179.898                                                                                          | Revenue                                             |
| Beban                                                 | (113.601)                                                                                        | (187.125)                                                                                        | Expenses                                            |
| Rugi periode berjalan                                 | (7.719)                                                                                          | (7.227)                                                                                          | Loss for the period                                 |
| Rugi komprehensif lain periode berjalan setelah pajak | (658)                                                                                            | (988)                                                                                            | Other comprehensive loss for the period, net of tax |
| Jumlah rugi komprehensif periode berjalan             | <u>(8.377)</u>                                                                                   | <u>(8.215)</u>                                                                                   | Total comprehensive loss for the period             |

Bagian rugi yang tidak diakui dari entitas asosiasi:

Unrecognised share of losses of an associates:

|                                                                               | <b>30 September/<br/>September 30,<br/>2024</b><br><small>(Tidak diaudit/<br/>Unaudited)</small> | <b>30 September/<br/>September 30,<br/>2023</b><br><small>(Tidak diaudit/<br/>Unaudited)</small> |                                                            |
|-------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| Saldo awal periode                                                            | (150.115)                                                                                        | (138.718)                                                                                        | Balance at beginning of period                             |
| Bagian kerugian atas entitas asosiasi yang tidak diakui pada periode berjalan | (11.743)                                                                                         | (9.490)                                                                                          | Unrecognised share of loss of an associates for the period |
| Saldo akhir periode                                                           | <u>(161.859)</u>                                                                                 | <u>(148.208)</u>                                                                                 | Balance at end of period                                   |

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**12. PROPERTI INVESTASI**

**12. INVESTMENT PROPERTIES**

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                             |                                 |                                   |                                           |                                           |
|------------------------------------------------------------|---------------------------------------------|---------------------------------|-----------------------------------|-------------------------------------------|-------------------------------------------|
|                                                            | Saldo awal/<br><i>Beginning<br/>balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Deductions</i> | Reklasifikasi/<br><i>Reclassification</i> | Saldo akhir/<br><i>Ending<br/>balance</i> |
| <b>Biaya perolehan</b>                                     |                                             |                                 |                                   |                                           | <b>Acquisition cost</b>                   |
| Tanah                                                      | 2.432                                       | -                               | -                                 | -                                         | 2.432                                     |
| Bangunan dan prasarana                                     | 227.359                                     | 2.579                           | (1.953)                           | -                                         | 227.985                                   |
| Jumlah                                                     | 229.791                                     | 2.579                           | (1.953)                           | -                                         | 230.417                                   |
| <b>Akumulasi penyusutan</b>                                |                                             |                                 |                                   |                                           | <b>Accumulated depreciation</b>           |
| Bangunan dan prasarana                                     | 138.025                                     | 6.751                           | (1.674)                           | -                                         | 143.102                                   |
| Jumlah                                                     | 138.025                                     | 6.751                           | (1.674)                           | -                                         | 143.102                                   |
| Nilai buku bersih                                          | 91.766                                      |                                 |                                   |                                           | 87.315                                    |

| 31 Desember/December 31, 2023 |                                             |                                 |                                   |                                           |                                           |
|-------------------------------|---------------------------------------------|---------------------------------|-----------------------------------|-------------------------------------------|-------------------------------------------|
|                               | Saldo awal/<br><i>Beginning<br/>balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Deductions</i> | Reklasifikasi/<br><i>Reclassification</i> | Saldo akhir/<br><i>Ending<br/>balance</i> |
| <b>Biaya perolehan</b>        |                                             |                                 |                                   |                                           | <b>Acquisition cost</b>                   |
| Tanah                         | 3.103                                       | -                               | -                                 | (671)                                     | 2.432                                     |
| Bangunan dan prasarana        | 225.300                                     | 4.824                           | (3.436)                           | 671                                       | 227.359                                   |
| Jumlah                        | 228.403                                     | 4.824                           | (3.436)                           | -                                         | 229.791                                   |
| <b>Akumulasi penyusutan</b>   |                                             |                                 |                                   |                                           | <b>Accumulated depreciation</b>           |
| Bangunan dan prasarana        | 134.314                                     | 5.225                           | (1.514)                           | -                                         | 138.025                                   |
| Jumlah                        | 134.314                                     | 5.225                           | (1.514)                           | -                                         | 138.025                                   |
| Nilai buku bersih             | 94.089                                      |                                 |                                   |                                           | 91.766                                    |

Hak atas tanah Grup berupa Sertifikat Hak Guna Bangunan ("SHGB"). SHGB memiliki masa berlaku hingga tahun 2044. Manajemen berpendapat bahwa SHGB tersebut dapat diperpanjang.

*The Group's land represents land-use rights ("SHGB"). The SHGB will expire until 2044. Management believes that the SHGB are extendable.*

Beban penyusutan untuk periode sembilan bulan yang berakhir pada 30 September 2024 adalah sebesar Rp6.751 (30 September 2023: Rp3.195), dicatat sebagai beban pokok pendapatan.

*Depreciation expense for the nine-month periods ended September 30, 2024 amounting to Rp6,751 (September 30, 2023: Rp3,195), were recorded under cost of revenues.*

Berdasarkan penilaian internal, nilai wajar properti investasi pada tanggal 30 September 2024 adalah sebesar Rp536.267 (31 Desember 2023: Rp540.439). Penilaian dilakukan berdasarkan metode pendekatan pendapatan menggunakan teknik valuasi arus kas diskontoan. Nilai tersebut berada dalam kategori pengukuran nilai wajar Level 3.

*Based on internal valuation, the fair value of investment properties as of September 30, 2024 amounted to Rp536,267 (December 31, 2023: Rp540,439). The valuation was performed based on income approach method using discounted cash flow valuation technique. The value is within the category of fair value measurement Level 3.*

Pada tanggal 30 September 2024, properti investasi telah diasuransikan dengan jumlah pertanggungan sebesar Rp251.241 (31 Desember 2023: Rp274.203).

*As of September 30, 2024 investment properties were insured with total coverage of Rp251,241 (December 31, 2023: Rp274,203).*

Manajemen berpendapat bahwa jumlah pertanggungan asuransi tersebut telah memadai untuk menutup kemungkinan kerugian atas aset yang diasuransikan.

*Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.*

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**13. ASET TETAP**

**13. FIXED ASSETS**

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                             |                                 |                                   |                                            |                                              |                                                            |
|------------------------------------------------------------|---------------------------------------------|---------------------------------|-----------------------------------|--------------------------------------------|----------------------------------------------|------------------------------------------------------------|
|                                                            | Saldo awal/<br><i>Beginning<br/>balance</i> | Penambahan/<br><i>Additions</i> | Pengurangan/<br><i>Deductions</i> | Reklasifikasi/<br><i>Reclassifications</i> | Selisih kurs/<br><i>Foreign<br/>exchange</i> | Saldo akhir/<br><i>Ending<br/>balance</i>                  |
| <b>Harga perolehan:</b>                                    |                                             |                                 |                                   |                                            |                                              | <b>Acquisition cost:</b>                                   |
| <u>Pemilikan langsung</u>                                  |                                             |                                 |                                   |                                            |                                              | <u>Direct ownership</u>                                    |
| Tanah                                                      | 5.072.038                                   | -                               | -                                 | -                                          | -                                            | 5.072.038                                                  |
| Tanah pertambangan                                         | 2.110.086                                   | 15.728                          | (59)                              | 4.958                                      | -                                            | 2.130.713                                                  |
| Bangunan, jalan, jembatan dan pelabuhan                    | 20.251.161                                  | 15.789                          | (1.585)                           | 84.329                                     | (42.305)                                     | 20.307.389                                                 |
| Mesin                                                      | 51.397.768                                  | 53.894                          | (12.093)                          | 513.055                                    | (70.531)                                     | 51.882.093                                                 |
| Alat-alat berat dan kendaraan                              | 3.454.973                                   | 3.631                           | (4.595)                           | 172.560                                    | (336)                                        | 3.626.233                                                  |
| Perlengkapan dan peralatan kantor                          | 1.623.206                                   | 16.706                          | (1.325)                           | 23.934                                     | (158)                                        | 1.662.363                                                  |
| Aset dalam pembangunan:                                    | 2.319.550                                   | 830.010                         | (9.974)                           | (653.168)                                  | (2.264)                                      | 2.484.154                                                  |
|                                                            | 86.228.782                                  | 935.758                         | (29.631)                          | 145.668                                    | (115.594)                                    | 87.164.983                                                 |
| <u>Aset sewa pembiayaan</u>                                |                                             |                                 |                                   |                                            |                                              | <u>Right of use assets</u>                                 |
| Tanah                                                      | 474.573                                     | 26.461                          | (28.013)                          | 297                                        | -                                            | 473.318                                                    |
| Bangunan                                                   | 236.560                                     | 20.852                          | (8.411)                           | -                                          | -                                            | 249.001                                                    |
| Mesin                                                      | 2.148                                       | 5.805                           | (2.885)                           | -                                          | -                                            | 5.068                                                      |
| Alat-alat berat dan kendaraan                              | 1.482.898                                   | 154.742                         | (371.970)                         | (164.302)                                  | -                                            | 1.101.368                                                  |
| Perlengkapan dan peralatan kantor                          | 128.554                                     | 41.075                          | (10.852)                          | -                                          | -                                            | 158.777                                                    |
|                                                            | 2.324.733                                   | 248.935                         | (422.131)                         | (164.005)                                  | -                                            | 1.987.532                                                  |
| Jumlah biaya perolehan                                     | 88.553.515                                  | 1.184.693                       | (451.762)                         | (18.337)                                   | (115.594)                                    | 89.152.515                                                 |
| <b>Akumulasi penyusutan, deplesi dan penurunan nilai:</b>  |                                             |                                 |                                   |                                            |                                              | <b>Accumulated depreciaton, depletion, and impairment:</b> |
| <u>Pemilikan langsung</u>                                  |                                             |                                 |                                   |                                            |                                              | <u>Direct ownership</u>                                    |
| Tanah pertambangan                                         | 265.637                                     | 21.107                          | (59)                              | -                                          | -                                            | 286.685                                                    |
| Bangunan, jalan, jembatan dan pelabuhan                    | 5.769.349                                   | 378.923                         | (1.320)                           | -                                          | (25.001)                                     | 6.121.951                                                  |
| Mesin                                                      | 20.281.370                                  | 1.434.741                       | (10.769)                          | 17                                         | (58.291)                                     | 21.647.068                                                 |
| Alat-alat berat dan kendaraan                              | 2.720.227                                   | 143.824                         | (1.788)                           | 141.626                                    | (335)                                        | 3.003.554                                                  |
| Perlengkapan dan peralatan kantor                          | 1.268.958                                   | 50.112                          | (1.320)                           | -                                          | (150)                                        | 1.317.600                                                  |
|                                                            | 30.305.541                                  | 2.028.707                       | (15.256)                          | 141.643                                    | (83.777)                                     | 32.376.858                                                 |
| <u>Aset sewa pembiayaan</u>                                |                                             |                                 |                                   |                                            |                                              | <u>Right of use assets</u>                                 |
| Tanah                                                      | 181.951                                     | 31.229                          | (21.380)                          | -                                          | -                                            | 191.800                                                    |
| Bangunan                                                   | 117.749                                     | 38.766                          | (6.169)                           | -                                          | -                                            | 150.346                                                    |
| Mesin                                                      | 1.309                                       | 3.401                           | (2.120)                           | -                                          | -                                            | 2.590                                                      |
| Alat-alat berat dan kendaraan                              | 1.083.975                                   | 210.757                         | (371.084)                         | (142.739)                                  | -                                            | 780.909                                                    |
| Perlengkapan dan peralatan kantor                          | 91.981                                      | 17.431                          | (9.893)                           | 1.096                                      | -                                            | 100.615                                                    |
|                                                            | 1.476.965                                   | 301.584                         | (410.646)                         | (141.643)                                  | -                                            | 1.226.260                                                  |
| Jumlah akumulasi penyusutan, deplesi dan penurunan nilai   | 31.782.506                                  | 2.330.291                       | (425.902)                         | -                                          | (83.777)                                     | 33.603.118                                                 |
| Nilai buku bersih                                          | 56.771.009                                  |                                 |                                   |                                            |                                              | 55.549.397                                                 |

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**13. ASET TETAP (lanjutan)**

**13. FIXED ASSETS (continued)**

| 31 Desember/December 31, 2023                      |                                     |                          |                            |                                     |                                      |                                   |                                                    |
|----------------------------------------------------|-------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------------|-----------------------------------|----------------------------------------------------|
|                                                    | Saldo awal/<br>Beginning<br>balance | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications | Selisih kurs/<br>Foreign<br>exchange | Saldo akhir/<br>Ending<br>balance |                                                    |
| <b>Biaya perolehan:</b>                            |                                     |                          |                            |                                     |                                      |                                   | <b>Acquisition cost:</b>                           |
| <u>Pemilikan Langsung</u>                          |                                     |                          |                            |                                     |                                      |                                   | <u>Direct Ownership</u>                            |
| Tanah                                              | 5.057.197                           | 209                      | (362)                      | 14.994                              | -                                    | 5.072.038                         | Land                                               |
| Tanah pertambangan                                 | 2.060.881                           | 1.050                    | (80)                       | 48.235                              | -                                    | 2.110.086                         | Mining properties                                  |
| Bangunan, jalan, jembatan<br>dan pelabuhan         | 20.100.963                          | 74.261                   | (8.279)                    | 147.636                             | (63.420)                             | 20.251.161                        | Buildings, roads, bridges<br>and harbors           |
| Mesin                                              | 51.054.047                          | 92.229                   | (65.883)                   | 426.459                             | (109.084)                            | 51.397.768                        | Machineries                                        |
| Alat-alat berat dan kendaraan                      | 3.040.874                           | 9.493                    | (210.778)                  | 615.948                             | (564)                                | 3.454.973                         | Heavy equipment and vehicles                       |
| Perlengkapan dan peralatan<br>kantor               | 1.583.872                           | 3.078                    | (6.501)                    | 42.982                              | (225)                                | 1.623.206                         | Furniture and office<br>equipment                  |
| Aset dalam pembangunan                             | 1.980.349                           | 1.565.699                | (14.964)                   | (1.208.172)                         | (3.362)                              | 2.319.550                         | Construction in progress                           |
|                                                    | 84.878.183                          | 1.746.019                | (306.847)                  | 88.082                              | (176.655)                            | 86.228.782                        |                                                    |
| <u>Aset sewa pembiayaan</u>                        |                                     |                          |                            |                                     |                                      |                                   | <u>Right of use assets</u>                         |
| Tanah                                              | 432.459                             | 42.114                   | -                          | -                                   | -                                    | 474.573                           | Land                                               |
| Bangunan                                           | 245.629                             | 18.122                   | (27.454)                   | 263                                 | -                                    | 236.560                           | Buildings                                          |
| Mesin                                              | 7.402                               | 2.149                    | -                          | (7.403)                             | -                                    | 2.148                             | Machineries                                        |
| Alat-alat berat dan<br>kendaraan                   | 1.525.854                           | 368.861                  | (277.293)                  | (134.524)                           | -                                    | 1.482.898                         | Heavy equipment and<br>vehicles                    |
| Perlengkapan dan peralatan<br>kantor               | 84.558                              | 31.454                   | -                          | 12.542                              | -                                    | 128.554                           | Furniture and office<br>equipment                  |
|                                                    | 2.295.902                           | 462.700                  | (304.747)                  | (129.122)                           | -                                    | 2.324.733                         |                                                    |
|                                                    | 87.174.085                          | 2.208.719                | (611.594)                  | (41.040)                            | (176.655)                            | 88.553.515                        |                                                    |
| <b>Akumulasi penyusutan<br/>dan deplesi:</b>       |                                     |                          |                            |                                     |                                      |                                   | <b>Accumulated depreciation<br/>and depletion:</b> |
| <u>Pemilikan Langsung</u>                          |                                     |                          |                            |                                     |                                      |                                   | <u>Direct Ownership</u>                            |
| Tanah pertambangan                                 | 231.140                             | 30.445                   | (80)                       | 4.132                               | -                                    | 265.637                           | Mining properties                                  |
| Bangunan, jalan, jembatan<br>dan pelabuhan         | 5.297.488                           | 507.020                  | (4.910)                    | 3.011                               | (33.260)                             | 5.769.349                         | Buildings, roads, bridges<br>and harbors           |
| Mesin                                              | 18.959.362                          | 1.922.248                | (64.951)                   | (457.786)                           | (77.503)                             | 20.281.370                        | Machineries                                        |
| Alat-alat berat dan kendaraan                      | 2.242.213                           | 186.016                  | (207.473)                  | 500.034                             | (563)                                | 2.720.227                         | Heavy equipment and vehicles                       |
| Perlengkapan dan peralatan<br>kantor               | 1.165.209                           | 94.102                   | (6.263)                    | 16.130                              | (220)                                | 1.268.958                         | Furniture and office<br>equipment                  |
|                                                    | 27.895.412                          | 2.739.831                | (283.677)                  | 65.521                              | (111.546)                            | 30.305.541                        |                                                    |
| <u>Aset sewa pembiayaan</u>                        |                                     |                          |                            |                                     |                                      |                                   | <u>Right of use assets</u>                         |
| Tanah                                              | 144.042                             | 42.409                   | -                          | (4.500)                             | -                                    | 181.951                           | Land                                               |
| Bangunan                                           | 104.360                             | 38.086                   | (24.697)                   | -                                   | -                                    | 117.749                           | Buildings                                          |
| Mesin                                              | -                                   | 1.309                    | -                          | -                                   | -                                    | 1.309                             | Machineries                                        |
| Alat-alat berat dan kendaraan                      | 1.155.775                           | 262.985                  | (275.553)                  | (59.232)                            | -                                    | 1.083.975                         | Heavy equipment and vehicles                       |
| Perlengkapan dan peralatan<br>kantor               | 68.504                              | 25.266                   | -                          | (1.789)                             | -                                    | 91.981                            | Furniture and office<br>equipment                  |
|                                                    | 1.472.681                           | 370.055                  | (300.250)                  | (65.521)                            | -                                    | 1.476.965                         |                                                    |
| Jumlah akumulasi penyusutan<br>dan penurunan nilai | 29.368.093                          | 3.109.886                | (583.927)                  | -                                   | (111.546)                            | 31.782.506                        | Total accumulated depreciation<br>and impairment   |
| Nilai buku bersih                                  | 57.805.992                          |                          |                            |                                     |                                      | 56.771.009                        | Net book value                                     |

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**13. ASET TETAP (lanjutan)**

**13. FIXED ASSETS (continued)**

Rincian keuntungan pelepasan aset tetap adalah sebagai berikut:

Details of gain on disposal of fixed assets are as follows:

|                                      | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>30 September/<br/>September 30,<br/>2023<br/>(Tidak diaudit/<br/>Unaudited)</b> |                                            |
|--------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|--------------------------------------------|
| Hasil pelepasan aset tetap           | 25.900                                                                             | 11.578                                                                             | Net proceeds from disposal of fixed assets |
| Nilai buku bersih                    | 25.860                                                                             | 7.652                                                                              | Net book value                             |
| Keuntungan atas pelepasan aset tetap | <u>40</u>                                                                          | <u>3.926</u>                                                                       | Gain on disposal of fixed assets           |

Beban penyusutan nilai aset tetap dialokasikan sebagai berikut:

Depreciation expense of fixed assets were allocated as follows:

|                                        | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>30 September/<br/>September 30,<br/>2023<br/>(Tidak diaudit/<br/>Unaudited)</b> |                                              |
|----------------------------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------------------------------|
| Beban pokok pendapatan                 | 1.971.746                                                                          | 1.964.125                                                                          | Cost of revenue                              |
| Beban penjualan, umum dan administrasi | 358.545                                                                            | 384.079                                                                            | Selling, general and administration expenses |
| Jumlah                                 | <u>2.330.291</u>                                                                   | <u>2.348.204</u>                                                                   | Total                                        |

Untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024 dan tahun yang berakhir pada tanggal 31 Desember 2023, tidak ada penurunan nilai aset tetap.

For the nine-month periods ended September 30, 2024 and for the year ended December 31, 2023, there are no impairment of fixed assets.

Persentase penyelesaian aset dalam pembangunan pada tanggal 30 September 2024 berkisar antara 7% - 95% (31 Desember 2023: 1% - 99%).

The percentage of completion for construction in progress as of September 30, 2024 ranges from 7% - 95% (December 31, 2023: 1% - 99%).

Rincian aset dalam pembangunan pada tanggal 30 September 2024 adalah sebagai berikut:

Details of construction in progress as of September 30, 2024, are as follows:

|                                                | <b>2024</b>                                         |                                                                      |
|------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------------------|
|                                                | <b>Akumulasi biaya/<br/>Accumulated cost<br/>Rp</b> | <b>Estimasi tahun penyelesaian/<br/>Estimated year of completion</b> |
| Tanah, bangunan, jalan, jembatan dan pelabuhan | 912.912                                             | 2024-2025                                                            |
| Mesin                                          | 1.424.131                                           | 2024-2025                                                            |
| Alat-alat berat, kendaraan dan perlengkapan    | <u>147.111</u>                                      | 2024                                                                 |
| Jumlah                                         | <u>2.484.154</u>                                    | Total                                                                |

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**13. ASET TETAP (lanjutan)**

Tidak terdapat biaya pinjaman yang dikapitalisasi pada aset dalam pembangunan.

Grup memiliki beberapa bidang tanah dengan luas sebesar 10.537 hektar yang digunakan untuk kegiatan operasional dimana sebesar 1.423 hektar masih dalam proses untuk dijadikan atas nama Grup. Manajemen Grup berkeyakinan bahwa tidak ada kesulitan dalam perpanjangan hak atas tanah tersebut karena semua tanah diperoleh secara sah dan didukung oleh bukti kepemilikan yang cukup.

Jumlah tercatat aset tetap yang telah disusutkan penuh dan masih digunakan pada tanggal 30 September 2024 sebesar Rp10.214.772 (31 Desember 2023: Rp9.954.704).

Jumlah tercatat aset tetap yang tidak digunakan sementara untuk aktivitas operasi pada tanggal 30 September 2024 sebesar Rp31.131 (31 Desember 2023: Rp33.317).

Nilai wajar aset tetap diukur menggunakan input level 3 dimana nilai input tidak dapat diobservasi. Nilai wajar diasumsikan menggunakan informasi data internal yaitu mengakumulasi nilai wajar awal aset tetap ditambah dengan saling hapus dari penambahan dan pengurangan selama periode berjalan.

Tidak ada perubahan teknik penilaian pada periode berjalan.

Berdasarkan penilaian internal, nilai wajar aset tetap pada tanggal 30 September 2024 sebesar Rp81.024.286 (31 Desember 2023: Rp82.245.898). Nilai wajar aset tetap diukur menggunakan input level 3.

Pada tanggal 30 September 2024, aset tetap (kecuali tanah, tanah pertambangan, dan aset dalam pembangunan) telah diasuransikan dalam industrial special risk dan risiko lainnya dengan jumlah pertanggungan sebesar Rp80.657.410 (31 Desember 2023 : Rp88.082.019).

Manajemen berpendapat bahwa jumlah pertanggungan asuransi tersebut memadai untuk menutup kemungkinan kerugian atas aset yang dipertanggungkan.

**13. FIXED ASSETS (continued)**

*There are no borrowing costs capitalized in construction in progress.*

*The Group owns several pieces of land with total area of 10,537 hectares that are used for operational activities, of which 1,423 hectares is still in the process to change to Group's ownership. The Group's management believes that there will be no difficulty in the extension of the landrights since all the land were acquired legally and supported by sufficient evidence of ownership.*

*The carrying amount of fixed assets that are fully depreciated and still in used for production as of September 30, 2024 amounted to Rp10,214,772 (December 31, 2023: Rp9,954,704).*

*The carrying amount of fixed assets which are not used in operations as of September 30, 2024 amounted to Rp31,131 (December 31, 2023: Rp33,317).*

*The fair value of fixed assets is measured using level 3 input where the input value is unobservable. Fair value is assumed using internal data information, namely accumulating the initial fair value of fixed assets plus the net-off from additions and deductions during the current period.*

*There has been no change to the valuation technique during the period.*

*Based on internal valuation, the fair value of fixed assets as of September 30, 2024 amounted to Rp81,024,286 (December 31, 2023: Rp82,245,898), respectively. The fair value of fixed assets are measured using input level 3.*

*As of September 30, 2024, fixed assets (except land, mining properties, and assets under construction), were insured under industrial special risks and other risks with total coverage of Rp80,657,410 (December 31, 2023: Rp88,082,019).*

*Management believes that the insurance coverage is adequate to cover possible losses on the assets insured.*

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**14. GOODWILL DAN ASET TAKBERWUJUD**

**14. GOODWILL AND INTANGIBLE ASSETS**

|                  | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                   |
|------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-------------------|
| Aset takberwujud | 2.217.947                                                                          | 2.342.832                                     | Intangible assets |
| Goodwill         | 1.342.002                                                                          | 1.347.295                                     | Goodwill          |
| Jumlah           | <u>3.559.949</u>                                                                   | <u>3.690.127</u>                              | Total             |

**a. Aset takberwujud**

**a. Intangible assets**

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b> |                          |                            |                                     |                                      |                                   |                  |                                                     |
|-------------------------------------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------------|-----------------------------------|------------------|-----------------------------------------------------|
| Saldo awal/<br>Beginning<br>balance                               | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications | Selisih kurs/<br>Foreign<br>exchange | Saldo akhir/<br>Ending<br>balance |                  |                                                     |
| <b>Biaya perolehan:</b>                                           |                          |                            |                                     |                                      |                                   |                  | <b>Acquisition cost:</b>                            |
| Lisensi                                                           | 2.247.043                | 427                        | -                                   | (25.447)                             | 2.222.023                         |                  | Licenses                                            |
| Merek dagang                                                      | 1.056.773                | -                          | -                                   | (5.796)                              | 1.050.977                         |                  | Trademark                                           |
| Perangkat lunak komputer                                          | 472.922                  | 206                        | -                                   | 18.337                               | 491.465                           |                  | Computer software                                   |
| Pengurusan perpanjangan<br>hak atas tanah                         | 38.012                   | -                          | (1.037)                             | -                                    | 36.975                            |                  | Land rights renewal                                 |
| Hubungan pelanggan                                                | 9.660                    | -                          | -                                   | -                                    | 9.660                             |                  | Customer relation                                   |
|                                                                   | <u>3.824.410</u>         | <u>633</u>                 | <u>(1.037)</u>                      | <u>18.337</u>                        | <u>(31.243)</u>                   | <u>3.811.100</u> |                                                     |
| <b>Akumulasi amortisasi<br/>dan penurunan nilai:</b>              |                          |                            |                                     |                                      |                                   |                  | <b>Accumulated amortisation<br/>and impairment:</b> |
| Lisensi                                                           | 611.078                  | 46.045                     | -                                   | (3.019)                              | 654.104                           |                  | Licenses                                            |
| Merek dagang                                                      | 481.825                  | 45.680                     | -                                   | (5.097)                              | 522.408                           |                  | Trademark                                           |
| Perangkat lunak komputer                                          | 354.996                  | 27.682                     | -                                   | -                                    | 382.678                           |                  | Computer software                                   |
| Pengurusan perpanjangan<br>hak atas tanah                         | 24.020                   | 284                        | -                                   | -                                    | 24.304                            |                  | Land rights renewal                                 |
| Hubungan pelanggan                                                | 9.659                    | -                          | -                                   | -                                    | 9.659                             |                  | Customer relation                                   |
|                                                                   | <u>1.481.578</u>         | <u>119.691</u>             | <u>-</u>                            | <u>(8.116)</u>                       | <u>1.593.153</u>                  |                  |                                                     |
| Nilai buku bersih                                                 | <u>2.342.832</u>         |                            |                                     |                                      | <u>2.217.947</u>                  |                  | Net book value                                      |

| <b>31 Desember/December 31, 2023</b>                 |                          |                            |                                     |                                      |                                   |                  |                                                     |
|------------------------------------------------------|--------------------------|----------------------------|-------------------------------------|--------------------------------------|-----------------------------------|------------------|-----------------------------------------------------|
| Saldo awal/<br>Beginning<br>balance                  | Penambahan/<br>Additions | Pengurangan/<br>Deductions | Reklasifikasi/<br>Reclassifications | Selisih kurs/<br>Foreign<br>exchange | Saldo akhir/<br>Ending<br>balance |                  |                                                     |
| <b>Biaya perolehan:</b>                              |                          |                            |                                     |                                      |                                   |                  | <b>Acquisition cost:</b>                            |
| Lisensi                                              | 2.284.914                | 297                        | -                                   | (38.168)                             | 2.247.043                         |                  | Licenses                                            |
| Merek dagang                                         | 1.065.471                | -                          | -                                   | (8.698)                              | 1.056.773                         |                  | Trademark                                           |
| Perangkat lunak komputer                             | 426.515                  | 5.367                      | -                                   | 41.040                               | 472.922                           |                  | Computer software                                   |
| Pengurusan perpanjangan<br>hak atas tanah            | 37.302                   | 710                        | -                                   | -                                    | 38.012                            |                  | Land rights renewal                                 |
| Hubungan pelanggan                                   | 9.660                    | -                          | -                                   | -                                    | 9.660                             |                  | Customer relation                                   |
|                                                      | <u>3.823.862</u>         | <u>6.374</u>               | <u>-</u>                            | <u>41.040</u>                        | <u>(46.866)</u>                   | <u>3.824.410</u> |                                                     |
| <b>Akumulasi amortisasi<br/>dan penurunan nilai:</b> |                          |                            |                                     |                                      |                                   |                  | <b>Accumulated amortisation<br/>and impairment:</b> |
| Lisensi                                              | 553.350                  | 62.661                     | -                                   | (4.933)                              | 611.078                           |                  | Licenses                                            |
| Merek dagang                                         | 428.565                  | 60.906                     | -                                   | (7.646)                              | 481.825                           |                  | Trademark                                           |
| Perangkat lunak komputer                             | 311.586                  | 43.410                     | -                                   | -                                    | 354.996                           |                  | Computer software                                   |
| Pengurusan perpanjangan<br>hak atas tanah            | 22.444                   | 1.576                      | -                                   | -                                    | 24.020                            |                  | Land rights renewal                                 |
| Hubungan pelanggan                                   | 9.659                    | -                          | -                                   | -                                    | 9.659                             |                  | Customer relation                                   |
|                                                      | <u>1.325.604</u>         | <u>168.553</u>             | <u>-</u>                            | <u>(12.579)</u>                      | <u>1.481.578</u>                  |                  |                                                     |
| Nilai buku bersih                                    | <u>2.498.258</u>         |                            |                                     |                                      | <u>2.342.832</u>                  |                  | Net book value                                      |

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**14. GOODWILL DAN ASET TAKBERWUJUD (lanjutan)**

**14. GOODWILL AND INTANGIBLE ASSETS (continued)**

**a. Aset takberwujud (lanjutan)**

Lisensi dan merk dagang merupakan aset takberwujud yang diperoleh dari akuisisi SBI, SILOG dan TLCC.

Untuk periode sembilan bulan yang berakhir pada 30 September 2024 beban amortisasi dan kerugian penurunan nilai aset takberwujud masing-masing dicatat pada beban umum dan administrasi sebesar Rp117.476 (30 September 2023: Rp124.456) dan beban pokok pendapatan sebesar Rp2.215 (30 September 2023: Rp1.314).

Untuk periode sembilan bulan yang berakhir 30 September 2024 dan tahun yang berakhir pada 31 Desember 2023, tidak ada penurunan nilai aset takberwujud.

**b. Goodwill**

**a. Intangible assets (continued)**

Trademark and licenses arising from acquisition of SBI, SILOG and TLCC.

For the nine-month periods ended September 30, 2024, amortisation and impairment loss of intangible assets is recorded in general and administrative expenses amounted to Rp117,476 (September 30, 2023: Rp124,456) and cost of revenues amounted to Rp2,215 (September 30, 2023: Rp1,314), respectively.

For the nine-month periods ended September 30, 2024 and for the year ended December 31, 2023 there are no impairment of intangible assets.

**b. Goodwill**

|                 | <b>30 September/<br/>September 30,<br/>2024</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                   |
|-----------------|-------------------------------------------------|-----------------------------------------------|-------------------|
|                 | (Tidak diaudit/<br>Unaudited)                   |                                               |                   |
| Saldo awal      | 1.347.295                                       | 1.355.236                                     | Beginning balance |
| Selisih kurs    | (5.293)                                         | (7.941)                                       | Foreign exchange  |
| Jumlah tercatat | <u>1.342.002</u>                                | <u>1.347.295</u>                              | Carrying amount   |

Nilai terpulihkan dari nilai pakai unit penghasil kas ditentukan dengan menggunakan pendekatan pendapatan (metode arus kas yang didiskontokan). Nilai tersebut berada dalam kategori pengukuran nilai wajar Level 3.

Asumsi kunci yang digunakan dalam perhitungan pendekatan pendapatan sebagai berikut:

The recoverable amount of the cash-generating unit's value-in-use has been determined using the income approach (a discounted cash flows method). The value is within the category of fair value measurement Level 3.

Key assumptions used in the income approach calculation were as follows:

|                                                        | <b>SBI</b>     |                | <b>TLCC</b>    |                | <b>SILOG</b>    |                 |                                        |
|--------------------------------------------------------|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------------------------------|
|                                                        | <b>2024</b>    | <b>2023</b>    | <b>2024</b>    | <b>2023</b>    | <b>2024</b>     | <b>2023</b>     |                                        |
| Volume Penjualan (%<br>tingkat pertumbuhan<br>tahunan) | -0,52% - 6,25% | -0,52% - 6,25% | 3,00% - 33,52% | 3,00% - 33,52% | 6,00% - 9,44%   | 6,00% - 9,44%   | Sales volume (% annual<br>growth rate) |
| Harga Penjualan (%<br>tingkat pertumbuhan<br>tahunan)  | -0,99% - 6,36% | -0,99% - 6,36% | 1,00% - 15,00% | 1,00% - 15,00% | 0%              | 0%              | Sales price (% annual<br>growth rate)  |
| Tingkat diskonto                                       | 11,68%         | 11,68%         | 8,08%          | 8,08%          | 10,34% - 12,46% | 10,34% - 12,46% | Discount rate                          |

Berdasarkan penelaahan tersebut, tidak ada penurunan nilai *goodwill* dalam periode sembilan bulan yang berakhir pada 30 September 2024 dan untuk tahun yang berakhir pada 31 Desember 2023.

Based on the assessment, there is no impairment of goodwill for the nine-month periods ended September 30, 2024 and for the year ended December 31, 2023.

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**15. PINJAMAN**

**a. Pinjaman jangka pendek**

**Pihak berelasi/Related parties (Catatan/Note 31):**

Rupiah

PT Bank Negara Indonesia (Persero) Tbk

PT Bank Mandiri (Persero) Tbk

Subjumlah/subtotal

**Pihak ketiga/Third parties :**

Rupiah

Lembaga Pembiayaan Ekspor Indonesia

Subjumlah/subtotal

Dolar Amerika Serikat/United States Dollar

Standart Chartered Bank

Subjumlah/subtotal

Subjumlah/subtotal

Dong Vietnam/ Vietnamese Dong

Joint Stock Commercial Bank for Investment and Development of Vietnam

Ho Chi Minh City Development Joint-Stock Commercial Bank

HD Bank

Subjumlah/subtotal

Jumlah pinjaman jangka pendek/Total short-term borrowings

**15. BORROWINGS**

**a. Short-term borrowings**

|                                                                       | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| Pihak berelasi/Related parties (Catatan/Note 31):                     |                                                                                    |                                               |
| Rupiah                                                                |                                                                                    |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                                | 1.077.751                                                                          | 429.751                                       |
| PT Bank Mandiri (Persero) Tbk                                         | 700.000                                                                            | -                                             |
| Subjumlah/subtotal                                                    | 1.777.751                                                                          | 429.751                                       |
| Pihak ketiga/Third parties :                                          |                                                                                    |                                               |
| Rupiah                                                                |                                                                                    |                                               |
| Lembaga Pembiayaan Ekspor Indonesia                                   | 850.000                                                                            | -                                             |
| Subjumlah/subtotal                                                    | 850.000                                                                            | -                                             |
| Dolar Amerika Serikat/United States Dollar                            |                                                                                    |                                               |
| Standart Chartered Bank                                               | 33.252                                                                             | 21.429                                        |
| Subjumlah/subtotal                                                    | 33.252                                                                             | 21.429                                        |
| Subjumlah/subtotal                                                    | 883.252                                                                            | 21.429                                        |
| Dong Vietnam/ Vietnamese Dong                                         |                                                                                    |                                               |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 106.734                                                                            | 98.558                                        |
| Ho Chi Minh City Development Joint-Stock Commercial Bank              | 1.844                                                                              | 6.939                                         |
| HD Bank                                                               | -                                                                                  | 87                                            |
| Subjumlah/subtotal                                                    | 108.578                                                                            | 105.584                                       |
| Jumlah pinjaman jangka pendek/Total short-term borrowings             | 2.769.581                                                                          | 556.764                                       |

| Bank                                                                  | Jatuh tempo fasilitas/<br>Maturity of facility | Jumlah fasilitas (nilai penuh)/<br>Total facility (full amount) | Suku bunga/<br>Interest rate      |
|-----------------------------------------------------------------------|------------------------------------------------|-----------------------------------------------------------------|-----------------------------------|
| PT Bank Negara Indonesia (Persero) Tbk - Notional Pooling             | 25 September/September 25, 2025                | Rp 2,4 triliun/trillion                                         | Lembaga Penjamin Simpanan + 2,00% |
| Lembaga Pembiayaan Ekspor Indonesia                                   | 20 Mei/ May 20, 2025                           | Rp 450 miliar/billion                                           | 6,20%                             |
| Lembaga Pembiayaan Ekspor Indonesia                                   | 20 Mei/ May 20, 2025                           | Rp 400 miliar/billion                                           | 5,50%                             |
| Ho Chi Minh City Development Joint Stock Commercial Bank              | 10 September/September 10, 2025                | VND 100 miliar/billion                                          | 6,40%                             |
| Joint Stock Commercial Bank for Investment and Development of Vietnam | 30 September/September 30, 2025                | VND 240 miliar/billion                                          | 6,60%                             |
| Standard Chartered Bank                                               | 08 September/September 08, 2025                | USD 171 juta/million                                            | 5,50%                             |
| PT Bank Negara Indonesia (Persero) Tbk - Kredit Modal Kerja           | 27 Juni/ June 27, 2025                         | Rp 650 miliar/billion                                           | 6,10%                             |
| PT Bank Mandiri (Persero) Tbk - Kredit Jangka Pendek                  | 16 Mei/ May 16, 2025                           | Rp 700 miliar/billion                                           | 6,10%                             |

Fasilitas-fasilitas ini digunakan untuk membiayai modal kerja, belanja modal dan keperluan pendanaan umum lainnya.

Pada tanggal 30 September 2024, persediaan (Catatan 7) sebesar Rp148.212 (31 Desember 2023: Rp167.263) dijadikan jaminan atas pinjaman tertentu.

The facilities are used to finance working capital, capital expenditures and for other general corporate funding purposes.

As of September 30, 2024, inventories (Note 7) of Rp148,212 (December 31, 2023: Rp167,263) were pledged as collateral for certain borrowings.

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**15. PINJAMAN (lanjutan)**

**a. Pinjaman bank jangka pendek (lanjutan)**

Dalam perjanjian pinjaman tersebut di atas, diatur beberapa pembatasan yang harus dipenuhi oleh Grup, antara lain untuk memperoleh persetujuan atau pemberitahuan tertulis dari pemberi pinjaman dengan kondisi tertentu yang diatur di dalam perjanjian sebelum melakukan transaksi tertentu yang dapat berdampak pada penyelesaian kewajiban seperti mengadakan penggabungan usaha, pengambilalihan, likuidasi dan pemberian pinjaman kepada pihak ketiga.

Fasilitas pinjaman jangka pendek ini memiliki persyaratan-persyaratan keuangan sebagai berikut:

Fasilitas Kredit Modal Kerja pada Lembaga Pembiayaan Ekspor Indonesia mempersyaratkan Grup untuk mempertahankan current ratio  $\geq 1$ , interest-bearing debt to equity ratio  $\leq 3$ , rasio EBITDA terhadap beban bunga  $\geq 1.1$ , rasio debt service coverage  $\geq 1.2$  yang dihitung berdasarkan laporan keuangan konsolidasian.

Tidak ada persyaratan-persyaratan keuangan untuk Fasilitas *Notional Pooling* pada PT Bank Negara Indonesia (Persero) Tbk.

Fasilitas Kredit Modal Kerja pada PT Bank Negara Indonesia (Persero) Tbk mempersyaratkan Grup untuk mempertahankan current ratio  $\geq 1$ , interest-bearing debt to equity ratio  $\leq 2.5$ , rasio debt service coverage  $\geq 1$  yang dihitung berdasarkan laporan keuangan konsolidasian.

Fasilitas Kredit Modal Kerja pada PT Bank Mandiri (Persero) Tbk mempersyaratkan Grup untuk mempertahankan current ratio  $\geq 1$ , interest-bearing debt to equity ratio  $\leq 2.5$ , rasio EBITDA terhadap beban bunga  $\geq 1.5$  yang dihitung berdasarkan laporan keuangan konsolidasian.

Tidak ada persyaratan-persyaratan untuk Fasilitas Kredit Modal Kerja untuk Ho Chi Min City Development Joint Stock Commercial Bank, Joint Stock Commercial Bank for Investment and Development of Vietnam dan Standard Chartered Bank.

Pada 30 September 2024 dan 31 Desember 2023, Grup telah memenuhi persyaratan-persyaratan yang diwajibkan dalam semua perjanjian-perjanjian fasilitas pinjaman tersebut.

**15. BORROWINGS (continued)**

**a. Short-term bank borrowings (continued)**

*In the borrowing agreements above, there are several restrictions that have to be fulfilled by the Group, such as to obtain written approval or notification from lenders with certain conditions set in agreement before entering into certain transactions that may have an impact on the settlement of obligations such as mergers, takeovers, liquidation and providing borrowing to third parties.*

*These short-term borrowings have financial covenants as below:*

*Working Capital Credit Facility of Lembaga Pembiayaan Ekspor Indonesia requires the Group to maintain a current ratio of  $\geq 1$ , an interest-bearing debt to equity ratio of  $\leq 3$ , an EBITDA to Interest Expense ratio of  $\geq 1.5$ , a debt service coverage ratio  $\geq 1.2$  calculated based on the consolidated financial statements.*

*There are no financial covenants for Notional Pooling Facility of PT Bank Negara Indonesia (Persero) Tbk.*

*Capital Credit Facility of PT Bank Negara Indonesia (Persero) Tbk requires the Group to maintain a current ratio of  $\geq 1$ , an interest-bearing debt to equity ratio of  $\leq 2.5$ , a debt service coverage ratio  $\geq 1$  based on the consolidated financial statements.*

*Capital Credit Facility of PT Bank Mandiri (Persero) Tbk requires the Group to maintain a current ratio of  $\geq 1$ , an interest-bearing debt to equity ratio of  $\leq 2.5$ , an EBITDA to Interest Expense ratio of  $\geq 1.5$ , calculated based on the consolidated financial statements.*

*There are no financial covenants for Working Capital Credit Facility of Ho Chi Min City Development Joint Stock Commercial Bank, Joint Stock Commercial Bank for Investment and Development of Vietnam and Standard Chartered Bank.*

*As of September 30, 2024 and December 31, 2023, the Group was in compliance with the covenants required in all of these borrowing facility agreements.*

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**15. PINJAMAN** (lanjutan)

**15. BORROWINGS** (continued)

**b. Pinjaman bank jangka panjang** (lanjutan)

**b. Long-term bank borrowings** (continued)

|                                                                              | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Pihak berelasi/Related parties (Catatan/Note 31):</b>                     |                                                                                    |                                               |
| Rupiah                                                                       |                                                                                    |                                               |
| Pinjaman sindikasi/syndicated loan - PT Bank Negara Indonesia (Persero) Tbk: |                                                                                    |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                                       | 3.130.182                                                                          | 3.667.076                                     |
| PT Bank Mandiri (Persero) Tbk                                                | 874.946                                                                            | 947.671                                       |
|                                                                              | <u>4.005.128</u>                                                                   | <u>4.614.747</u>                              |
| <b>Pihak ketiga/Third parties :</b>                                          |                                                                                    |                                               |
| Rupiah                                                                       |                                                                                    |                                               |
| Pinjaman sindikasi/syndicated loan - PT Bank Negara Indonesia (Persero) Tbk: |                                                                                    |                                               |
| bagian pihak ketiga/ third party portion                                     | 2.115.394                                                                          | 2.680.775                                     |
|                                                                              | 6.120.522                                                                          | 7.295.522                                     |
| Biaya transaksi yang belum diamortisasi/<br>Unamortised transaction cost     | <u>(34.581)</u>                                                                    | <u>(47.433)</u>                               |
|                                                                              | 6.085.941                                                                          | 7.248.089                                     |
| Bagian jangka pendek/Current portion                                         | <u>(500.000)</u>                                                                   | <u>(975.000)</u>                              |
| Bagian jangka panjang/Non-current portion                                    | <u>5.585.941</u>                                                                   | <u>6.273.089</u>                              |

Grup saat ini memiliki kontrak dengan tingkat bunga yang mengacu pada JIBOR dan berlaku hingga setelah tahun 2023. Pada 31 Desember 2023, suku bunga acuan alternatif belum ditentukan. Risiko yang timbul dari transisi terutama terkait dengan potensi dampak perbedaan suku bunga jika pinjaman jangka panjang terkait tidak beralih ke suku bunga acuan baru pada saat yang sama dan/atau suku bunga bergerak dengan jumlah yang berbeda. Manajemen akan terus memonitor hal ini dan mengambil tindakan yang diperlukan untuk mengatasi risiko dan ketidakpastian terkait di masa mendatang.

The Group currently has a contract whose interest rate refer to JIBOR and extend beyond 2023. As at December 31, 2023, the alternative benchmark is not yet determined. Risks arising from the transition relate principally to the potential impact of rate differences if the debt does not transition to the new interest rate benchmark at the same time and/or the rates move by different amounts. Management will continue to monitor this and take the necessary actions to address related risks and uncertainties going forward.

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**15. PINJAMAN (lanjutan)**

**15. BORROWINGS (continued)**

**b. Pinjaman bank jangka panjang (lanjutan)**

**b. Long-term bank borrowings (continued)**

Informasi lain mengenai pinjaman bank pada tanggal 31 Desember 2023 adalah sebagai berikut:

Other information relating to bank loans as of December 31, 2023 are as follows:

| Bank                                   | Jatuh tempo fasilitas/<br>Maturity of facility | Jumlah fasilitas (nilai penuh)/<br>Total facility (full amount) | Suku bunga/<br>Interest rate |
|----------------------------------------|------------------------------------------------|-----------------------------------------------------------------|------------------------------|
| Pinjaman Sindikasi/Syndicated Loan     |                                                |                                                                 |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 19 Desember/December 19, 2027                  | Rp 4,15 triliun/trillion                                        | 3 Month JIBOR + 1,45%        |
| Pinjaman Sindikasi/Syndicated Loan     |                                                |                                                                 |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 19 Desember/December 19, 2027                  | Rp 2,74 triliun/trillion                                        | 3 Month JIBOR + 1,60%        |
| Pinjaman Sindikasi/Syndicated Loan     |                                                |                                                                 |                              |
| PT Bank Negara Indonesia (Persero) Tbk | 23 Desember/December 23, 2027                  | Rp 901 milyar/billion                                           | 3 Month JIBOR + 1,60%        |

Dalam perjanjian pinjaman tersebut, diatur beberapa pembatasan yang harus dipenuhi oleh Grup, antara lain untuk memperoleh persetujuan atau pemberitahuan tertulis dari pemberi pinjaman sebelum melakukan transaksi tertentu yang dapat berdampak pada penyelesaian kewajiban seperti mengadakan penggabungan usaha, pengambilalihan, likuidasi dan pemberian pinjaman kepada pihak ketiga.

In the borrowing agreements, there are several restrictions that have to be fulfilled by the Group, such as to obtain written approval or notification from lenders before entering into certain transactions that may have an impact on the settlement of obligations such as mergers, takeovers, liquidation and providing borrowing to third parties.

Fasilitas pinjaman bank jangka panjang ini memiliki persyaratan-persyaratan keuangan sebagai berikut:

These long-term bank borrowings have financial covenants as below:

Pinjaman Sindikasi PT Bank Negara Indonesia (Persero) Tbk mempersyaratkan Grup untuk mempertahankan current ratio  $\geq 1$ , interest-bearing debt to equity ratio  $\leq 2,5$  rasio EBITDA terhadap beban bunga  $\geq 1,5$  yang dihitung berdasarkan laporan keuangan konsolidasian.

The Syndicated Loan of PT Bank Negara Indonesia (Persero) Tbk requires the Group to maintain a current ratio of  $\geq 1$ , an interest-bearing debt to equity ratio of  $\leq 2.5$  an EBITDA to Interest Expense ratio of  $\geq 1.5$  calculated based on the consolidated financial statements.

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup telah memenuhi persyaratan-persyaratan yang diwajibkan dalam perjanjian-perjanjian fasilitas pinjaman tersebut.

As of September 30, 2024 and December 31, 2023, the Group was in compliance with the covenants required in all of these borrowing facility agreements.

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**15. PINJAMAN (lanjutan)**

**15. BORROWINGS (continued)**

**c. Utang obligasi**

**c. Bonds payable**

|                                            | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                      |
|--------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------|
| Pokok pinjaman                             | 1.594.400                                                                          | 4.958.400                                     | <i>Loan principal</i>                |
| Biaya transaksi<br>yang belum diamortisasi | (10.506)                                                                           | (15.300)                                      | <i>Unamortised transaction costs</i> |
| Subjumlah                                  | 1.583.894                                                                          | 4.943.100                                     | <i>Subtotal</i>                      |
| Bagian jangka pendek                       | -                                                                                  | (3.362.743)                                   | <i>Current portion</i>               |
| Bagian jangka panjang                      | 1.583.894                                                                          | 1.580.357                                     | <i>Non-current portion</i>           |

| <b>2024 dan/and 2023</b>                                                      |                             |                         |                                     |                                       |                                                 |
|-------------------------------------------------------------------------------|-----------------------------|-------------------------|-------------------------------------|---------------------------------------|-------------------------------------------------|
| Obligasi/<br><i>Bonds</i>                                                     | Peringkat/<br><i>Rating</i> | Jumlah/<br><i>Total</i> | Suku bunga/<br><i>Interest rate</i> | Wali amanat/<br><i>Trustee</i>        | Jadwal pembayaran/<br><i>Repayment schedule</i> |
| Obligasi berkelanjutan/ <i>Public Offering Shelf Bond II Semen Indonesia:</i> |                             |                         |                                     |                                       |                                                 |
| Tahap/ <i>Shelf I 2022 A</i>                                                  | idAA                        | 290.850                 | 7,2%                                | PT Bank Tabungan Negara (Persero) Tbk | 28 November/November 2025                       |
| Tahap/ <i>Shelf I 2022 B</i>                                                  | idAA                        | 589.550                 | 7,7%                                | PT Bank Tabungan Negara (Persero) Tbk | 28 November/November 2027                       |
| Obligasi berkelanjutan/ <i>Public Offering Shelf Bond I Semen Indonesia:</i>  |                             |                         |                                     |                                       |                                                 |
| Tahap/ <i>Shelf II 2019 A</i>                                                 | idAA                        | 3.364.000               | 9,0%                                | PT Bank Tabungan Negara (Persero) Tbk | 28 Mei/May 2024                                 |
| Tahap/ <i>Shelf II 2019 B</i>                                                 | idAA                        | 714.000                 | 9,1%                                | PT Bank Tabungan Negara (Persero) Tbk | 28 Mei/May 2026                                 |

Utang obligasi tersebut ditujukan untuk pembiayaan kembali pinjaman bank dan modal kerja dalam rangka pembiayaan operasional.

*The bonds are intended for refinancing of bank loans and working capital for operational funding.*

Grup diharuskan untuk memenuhi beberapa persyaratan, antara lain untuk memperoleh persetujuan sebelum melakukan transaksi tertentu sebagaimana ketentuan tertentu di dalam perjanjian perwaliamanatan seperti mengadakan penggabungan usaha, pengambilalihan, dan menjaminkan aset atau pendapatannya dengan pengecualian secara khusus dan pembatasan dalam mengubah aktivitas utama.

*The Group is required to comply with certain covenants, such as to obtain approval before entering into certain transactions in accordance with certain provisions in the trusteeship agreement such as mergers, takeovers, and collateralising assets or revenues with certain exceptions and restrictions on change in core business activities.*

Obligasi Berkelanjutan II Semen Indonesia tahun 2022 tahap I dan Obligasi Berkelanjutan I Semen Indonesia tahun 2019 tahap II mempersyaratkan Grup untuk mempertahankan current ratio 1:1, interest-bearing debt to equity ratio kurang dari 80:20, dan rasio EBITDA terhadap beban bunga tidak kurang dari 1,1 kali, yang dihitung berdasarkan laporan keuangan konsolidasian.

*Public Offering Shelf Bond II shelf I year 2022 and Semen Indonesia Public Offering Shelf Bond I shelf II year 2019 requires the Group to maintain a current ratio of 1:1, an interest-bearing debt to equity ratio of less than 80:20, and a minimum EBITDA to interest expense ratio of not less than 1.1 times, calculated based on the consolidated financial statements.*

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup telah memenuhi persyaratan-persyaratan yang diwajibkan dalam perjanjian penerbitan obligasi tersebut.

*As of September 30, 2024 and December 31, 2023, the Group was in compliance with the covenants required in all of these bonds.*

Utang obligasi tidak dijamin dengan aset tertentu yang dimiliki oleh Grup.

*Bonds payable was not collateralised by any specific Group assets.*

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**15. PINJAMAN (lanjutan)**

**15. BORROWINGS (continued)**

**d. Liabilitas sewa**

**d. Lease liabilities**

|                                  | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                |
|----------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|
| Liabilitas sewa                  |                                                                                    |                                               | Gross lease liabilities -      |
| bruto - pembayaran sewa          |                                                                                    |                                               | minimum lease payments         |
| minimum                          |                                                                                    |                                               |                                |
| Tidak lebih dari 1 tahun         | 270.099                                                                            | 298.927                                       | No later than 1 year           |
| Lebih dari 1 tahun dan kurang    |                                                                                    |                                               | Later than 1 year and no later |
| dari 5 tahun                     | 310.548                                                                            | 336.985                                       | than 5 years                   |
| Lebih dari 5 tahun               | 357.486                                                                            | 379.291                                       | Later than 5 years             |
|                                  | <u>938.133</u>                                                                     | <u>1.015.203</u>                              |                                |
| <br>Beban keuangan di masa depan |                                                                                    |                                               | <br>Future finance charges     |
| atas sewa                        | <u>(176.489)</u>                                                                   | <u>(195.228)</u>                              | on leases                      |
| <br>Nilai kini liabilitas        |                                                                                    |                                               | <br>Present value of           |
| sewa                             | <u>761.644</u>                                                                     | <u>819.975</u>                                | lease liabilities              |
| <br>Terdiri dari:                |                                                                                    |                                               | <br>Consist of:                |
| Tidak lebih dari 1 tahun         | 270.099                                                                            | 298.927                                       | No later than 1 year           |
| Lebih dari 1 tahun dan kurang    |                                                                                    |                                               | Later than 1 year and no later |
| dari 5 tahun                     | 356.230                                                                            | 405.119                                       | than 5 years                   |
| Lebih dari 5 tahun               | 135.315                                                                            | 115.929                                       | Later than 5 years             |
|                                  | <u>761.644</u>                                                                     | <u>819.975</u>                                |                                |

Tidak ada pembatasan signifikan yang ditetapkan oleh lessor dalam perjanjian sewa pembiayaan dengan Grup terkait dengan penggunaan aset atau pencapaian kinerja keuangan tertentu.

There is no significant restriction imposed by lease arrangements between lessor and the Group on use of the assets or maintenance of certain financial performance.

**Pembayaran sewa variabel, sewa jangka pendek dan sewa aset bernilai rendah**

**Variable lease payment, short-term leases and leases of low-value assets**

Beberapa sewa berisi ketentuan pembayaran variabel yang terkait dengan jasa sewa kapal, dan sewa alat berat, yang pembayarannya dihitung berdasarkan jumlah tonase, meter kubik dan lainnya. Biaya yang berkaitan dengan pembayaran sewa variabel tidak termasuk dalam kewajiban sewa sebesar Rp722.640 (30 September 2023: Rp842.614).

Some leases contain variable payment terms that are linked to shipping rental and heavy equipment rental whereby payments are calculated based on tonnage, cubic metre, etc. Expense relating to variable lease payments not included in lease liabilities amounting to Rp722,640 (September 30, 2023: Rp842,614).

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**15. PINJAMAN (lanjutan)**

**d. Liabilitas sewa (lanjutan)**

Biaya yang berkaitan dengan pembayaran sewa jangka pendek untuk periode sembilan bulan yang berakhir pada 30 September 2024 adalah Rp83.650 (30 September 2023: Rp127.873).

Biaya yang berkaitan dengan sewa aset bernilai rendah yang dibebankan pada laba rugi untuk periode sembilan bulan yang berakhir pada 30 September 2024 adalah Rp23.433 (30 September 2023: Rp56.586).

Total pembayaran sewa selama periode sembilan bulan yang berakhir pada 30 September 2024 adalah sebesar Rp1.136.990 (30 September 2023: Rp1.315.025).

**e. Informasi lainnya**

Mutasi pinjaman adalah sebagai berikut:

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                                       |                                           |                                  |                                       |                  |             |                                 |
|------------------------------------------------------------|-------------------------------------------------------|-------------------------------------------|----------------------------------|---------------------------------------|------------------|-------------|---------------------------------|
| Pinjaman jangka pendek/<br>Short-term borrowings           | Pinjaman bank jangka panjang/<br>Long-term bank loans | Pembiayaan pemasok/<br>Supplier financing | Utang obligasi/<br>Bonds payable | Liabilitas sewa/<br>Lease liabilities | Jumlah/<br>Total |             |                                 |
| Saldo awal periode                                         | 556.764                                               | 7.248.089                                 | -                                | 4.943.100                             | 819.975          | 13.567.928  | Balance at beginning of period  |
| Arus kas:                                                  |                                                       |                                           |                                  |                                       |                  |             | Cash flow:                      |
| Penerimaan pinjaman                                        | 2.653.997                                             | -                                         | 240.867                          | -                                     | -                | 2.894.864   | Proceeds from borrowings        |
| Pembayaran kembali pinjaman                                | (441.180)                                             | (1.175.000)                               | (248.629)                        | (3.364.000)                           | (307.266)        | (5.536.075) | Repayments of borrowings        |
| Perubahan nonkas:                                          |                                                       |                                           |                                  |                                       |                  |             | Non-cash movements:             |
| Penambahan aset hak-guna                                   | -                                                     | -                                         | -                                | -                                     | 248.935          | 248.935     | Addition of right-of-use assets |
| Biaya transaksi                                            | -                                                     | 12.852                                    | 7.762                            | 4.794                                 | -                | 25.408      | Transaction cost                |
| Saldo akhir periode                                        | 2.769.581                                             | 6.085.941                                 | -                                | 1.583.894                             | 761.644          | 11.201.060  | Balance at end of period        |

| 31 Desember/December 31, 2023                    |                                                       |                                           |                                  |                                       |                  |             |                                 |
|--------------------------------------------------|-------------------------------------------------------|-------------------------------------------|----------------------------------|---------------------------------------|------------------|-------------|---------------------------------|
| Pinjaman jangka pendek/<br>Short-term borrowings | Pinjaman bank jangka panjang/<br>Long-term bank loans | Pembiayaan pemasok/<br>Supplier financing | Utang obligasi/<br>Bonds payable | Liabilitas sewa/<br>Lease liabilities | Jumlah/<br>Total |             |                                 |
| Saldo awal tahun                                 | 498.951                                               | 8.227.889                                 | -                                | 4.940.411                             | 684.112          | 14.351.363  | Balance at beginning of year    |
| Arus kas:                                        |                                                       |                                           |                                  |                                       |                  |             | Cash flow:                      |
| Penerimaan pinjaman                              | 504.830                                               | 901.425                                   | 122.253                          | -                                     | -                | 1.528.508   | Proceeds from borrowings        |
| Pembayaran kembali pinjaman                      | (447.017)                                             | (1.873.241)                               | (123.106)                        | -                                     | (326.837)        | (2.770.201) | Repayments of borrowings        |
| Perubahan nonkas:                                |                                                       |                                           |                                  |                                       |                  |             | Non-cash movements:             |
| Penambahan aset hak-guna                         | -                                                     | -                                         | -                                | -                                     | 462.700          | 462.700     | Addition of right-of-use assets |
| Biaya transaksi                                  | -                                                     | (7.984)                                   | 853                              | 2.689                                 | -                | (4.442)     | Transaction cost                |
| Saldo akhir tahun                                | 556.764                                               | 7.248.089                                 | -                                | 4.943.100                             | 819.975          | 13.567.928  | Balance at end of year          |

**15. BORROWINGS (continued)**

**d. Lease liabilities (continued)**

Expenses relating to short-term leases that were charged to the profit or loss for the nine-month periods ended September 30, 2024 was Rp83,650 (September 30, 2023: Rp127,873).

Expenses relating to leases of low-value assets that were charged to the profit or loss for the nine-month periods ended September 30, 2023 was Rp23,433 (September 30, 2023: Rp56,586).

Total lease payment for lease during the six-month periods ended September 30, 2024 amounting to Rp1,136,990 (September 30, 2023: Rp1,315,025).

**e. Other information**

The movements in borrowings are as follows:

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**16. DANA SYIRKAH TEMPORER**

Dana *syirkah* temporer merupakan dana yang diterima oleh Grup, berdasarkan fasilitas pembiayaan atas dasar akad musyarakah dengan PT Bank Syariah Indonesia Tbk di tahun 2019 dan PT Bank Maybank Indonesia Tbk.

Bagian dana Bank akan menurun sejalan dengan pembayaran sesuai dengan jadwal pembayaran yang terdapat pada akad pembiayaan, yang dijadwalkan akan berakhir pada November 2025 untuk Fasilitas PT Bank Maybank Indonesia Tbk dengan nisbah bagi hasil 7,15%, bulan Juli 2027 untuk Fasilitas PT Bank Maybank Indonesia Tbk dengan nisbah bagi hasil 6,5%, November 2027 untuk Fasilitas PT Bank Syariah Indonesia Tbk dengan nisbah bagi hasil 6,75%.

Dalam perjanjian pinjaman tersebut, diatur beberapa pembatasan yang harus dipenuhi oleh Grup, antara lain untuk memperoleh persetujuan atau pemberitahuan tertulis dari pemberi pinjaman sebelum melakukan transaksi tertentu yang dapat berdampak pada penyelesaian kewajiban seperti mengadakan penggabungan usaha, pengambilalihan, likuidasi dan pemberian pinjaman kepada pihak ketiga.

Dana *syirkah* temporer yang diberikan oleh PT Bank Syariah Indonesia Tbk dan PT Bank Maybank Indonesia mempersyaratkan Grup untuk mempertahankan *current ratio*  $\geq 1$ , *interest-bearing debt to equity ratio*  $\leq 2,5$ , dan rasio EBITDA terhadap Beban Bunga  $\geq 1,5$ , yang dihitung berdasarkan laporan keuangan konsolidasian.

Pada tanggal 30 September 2024 saldo dana *syirkah* temporer pada PT Bank Syariah Indonesia sebesar Rp825.000 (31 Desember 2023: Rp875.000) dan PT Bank Maybank Indonesia Tbk sebesar Rp1.275.000 (31 Desember 2023: Rp1.375.000).

**16. TEMPORARY SYIRKAH FUNDS**

*Temporary syirkah funds is the fund received by Group, based on the financing facility of musyarakah with PT Bank Syariah Indonesia in 2019 and PT Bank Maybank Indonesia Tbk.*

*The Bank's portion will be diminished as the Group will gradually make installments in accordance with the financing contract, which is scheduled to be completed in November 2025 for the PT Bank Maybank Indonesia Tbk Facility with a profit sharing ratio of 7.15%, in July 2027 for the PT Bank Maybank Indonesia Facility Tbk with a profit sharing ratio of 6.5%, November 2027 for the PT Bank Syariah Indonesia Tbk Facility with a profit sharing ratio of 6.75%.*

*In the borrowing agreements, there are several restrictions that have to be fulfilled by the Group, such as to obtain written approval or notification from lenders before entering into certain transactions that may have an impact on the settlement of obligations such as mergers, takeovers, liquidation and providing borrowing to third parties.*

*The Temporary Syirkah Fund provided by PT Bank Syariah Indonesia Tbk and PT Bank Maybank Indonesia requires the Group to maintain a current ratio of  $\geq 1$ , an interest-bearing debt to equity ratio of  $\leq 2.5$ , and an EBITDA to Interest Expense ratio of  $\geq 1.5$ , which is calculated based on the consolidated financial statements.*

*As of September 30, 2024 temporary syirkah funds at PT Bank Syariah Indonesia amounted to Rp825,000 (December 31, 2023: Rp875,000 and at PT Bank Maybank Indonesia Tbk amounted to Rp1,275,000 (December 31, 2023: Rp1,375,000).*

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**17. UTANG USAHA**

**17. TRADE PAYABLES**

|                                                              | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                                |
|--------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|----------------------------------------------------------------|
| <b>Utang Usaha</b>                                           |                                                                                    |                                               | <b>Trade payables</b>                                          |
| Pihak berelasi (Catatan 31):                                 |                                                                                    |                                               | <i>Related parties (Note 31):</i>                              |
| Rupiah                                                       | 1.317.245                                                                          | 1.305.762                                     | <i>Rupiah</i>                                                  |
| Subjumlah                                                    | 1.317.245                                                                          | 1.305.762                                     | <i>Subtotal</i>                                                |
| Pihak ketiga:                                                |                                                                                    |                                               | <i>Third parties:</i>                                          |
| Rupiah                                                       | 3.047.732                                                                          | 3.548.737                                     | <i>Rupiah</i>                                                  |
| Dong Vietnam                                                 | 200.254                                                                            | 207.181                                       | <i>Vietnamese Dong</i>                                         |
| Dolar Amerika Serikat                                        | 222.731                                                                            | 156.153                                       | <i>United States Dollars</i>                                   |
| Euro                                                         | 131.914                                                                            | 166.301                                       | <i>Euro</i>                                                    |
| Yen                                                          | 1.777                                                                              | 1.643                                         | <i>Yen</i>                                                     |
| Mata uang asing lainnya                                      | 1.914                                                                              | 996                                           | <i>Other foreign currencies</i>                                |
| Subjumlah                                                    | 3.606.322                                                                          | 4.081.011                                     | <i>Subtotal</i>                                                |
| <b>Utang usaha terkait<br/>perjanjian supplier financing</b> |                                                                                    |                                               | <b>Trade payables under<br/>supplier financing arrangement</b> |
| Pihak ketiga:                                                |                                                                                    |                                               | <i>Third parties:</i>                                          |
| Rupiah                                                       | 2.290.468                                                                          | 2.709.512                                     | <i>Rupiah</i>                                                  |
| Subjumlah pihak ketiga                                       | 5.896.790                                                                          | 6.790.523                                     | <i>Subtotal third parties</i>                                  |
| Jumlah                                                       | 7.214.035                                                                          | 8.096.285                                     | <i>Total</i>                                                   |

Utang usaha merupakan utang yang berasal dari pembelian barang dan jasa.

*Trade payables represent payables arising from purchases of goods and services.*

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**18. AKRUAL**

**18. ACCRUALS**

|                               | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                |
|-------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------|
| Pemeliharaan                  | 240.859                                                                            | 102.578                                       | Maintenance                    |
| Pengangkutan                  | 142.828                                                                            | 133.033                                       | Transportation                 |
| Biaya operasional             | 122.530                                                                            | 142.639                                       | Operational expense            |
| Asuransi, sewa dan ekspedisi  | 80.403                                                                             | 62.820                                        | Insurance, rent and expedition |
| Retribusi pertambangan        | 64.760                                                                             | 48.463                                        | Mining rights fees             |
| Beban keuangan                | 63.280                                                                             | 96.552                                        | Finance cost                   |
| Promosi peningkatan penjualan | 56.300                                                                             | 33.149                                        | Sales promotion                |
| Jasa profesional              | 44.074                                                                             | 40.989                                        | Professional fees              |
| Beban pengantongan            | 24.427                                                                             | 32.055                                        | Packer fees                    |
| Listrik                       | 21.036                                                                             | 31.857                                        | Electricity                    |
| Lain-lain                     | 208.757                                                                            | 203.263                                       | Others                         |
| Jumlah                        | <u>1.069.254</u>                                                                   | <u>927.398</u>                                | Total                          |

**19. PROVISI JANGKA PANJANG**

**19. LONG-TERM PROVISION**

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b> |                                              |                                                                                             |                                                                  |                                            |
|-------------------------------------------------------------------|----------------------------------------------|---------------------------------------------------------------------------------------------|------------------------------------------------------------------|--------------------------------------------|
|                                                                   | <b>Saldo awal/<br/>Beginning<br/>balance</b> | <b>Provisi<br/>tambahan/<br/>Additional<br/>provision</b>                                   | <b>Jumlah<br/>yang<br/>terrealisasi/<br/>Realised<br/>amount</b> | <b>Saldo akhir/<br/>Ending<br/>balance</b> |
| Rehabilitasi dan restorasi tanah tambang                          | 235.195                                      | 15.754                                                                                      | (7.162)                                                          | 243.787                                    |
| Estimasi biaya bongkar aset tetap                                 | 180.155                                      | 13.616                                                                                      | -                                                                | 193.771                                    |
|                                                                   | <u>415.350</u>                               | <u>29.370</u>                                                                               | <u>(7.162)</u>                                                   | <u>437.558</u>                             |
| <b>31 Desember/December 31, 2023</b>                              |                                              |                                                                                             |                                                                  |                                            |
|                                                                   | <b>Saldo awal/<br/>Beginning<br/>balance</b> | <b>Provisi<br/>tambahan<br/>(pengurangan)/<br/>Additional<br/>(deduction)<br/>provision</b> | <b>Jumlah<br/>yang<br/>terrealisasi/<br/>Realised<br/>amount</b> | <b>Saldo akhir/<br/>Ending<br/>balance</b> |
| Rehabilitasi dan restorasi tanah tambang                          | 257.132                                      | (10.782)                                                                                    | (11.155)                                                         | 235.195                                    |
| Estimasi biaya bongkar aset tetap                                 | 135.736                                      | 44.419                                                                                      | -                                                                | 180.155                                    |
|                                                                   | <u>392.868</u>                               | <u>33.637</u>                                                                               | <u>(11.155)</u>                                                  | <u>415.350</u>                             |

Rehabilitasi dan restorasi tanah tambang dilakukan setiap tahun sesuai dengan rencana yang disampaikan kepada otoritas terkait. Pembongkaran aset tetap akan dilakukan pada saat selesainya masa sewa lahan terkait aset tetap tersebut.

Quarry rehabilitation and restoration is carried out every year based on plan reported to the authority. Dismantling of fixed assets will be realised at the end of land rent period of related fixed assets.

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**20. MODAL SAHAM**

Sesuai dengan daftar pemegang saham yang dikeluarkan oleh Biro Administrasi Efek, PT Datindo Entrycom, susunan pemegang saham Perseroan pada tanggal 30 September 2024 dan 31 Desember 2023, adalah sebagai berikut:

**20. SHARE CAPITAL**

Based on the list of shareholders issued by the Securities Administration Bureau, PT Datindo Entrycom, the Company's shareholders and their ownership interests as of September 30, 2024 and December 31, 2023 are as follows:

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b> |                                                                                                            |                                                                  |                         |                                     |
|-------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------|-------------------------|-------------------------------------|
|                                                                   | Jumlah saham<br>ditempatkan dan<br>disetor penuh/<br><i>Number of<br/>Shares issued<br/>and fully paid</i> | Presentase<br>kepemilikan/<br><i>Percentage of<br/>ownership</i> | Nilai/<br><i>Amount</i> |                                     |
| Saham seri A Dwiwarna:                                            |                                                                                                            |                                                                  |                         | Series A Dwiwarna share:            |
| Pemerintah Negara                                                 |                                                                                                            |                                                                  |                         | Government of the Republic          |
| Republik Indonesia                                                | 1                                                                                                          | 0,00%                                                            | 0                       | of Indonesia                        |
| Saham seri B:                                                     |                                                                                                            |                                                                  |                         | Series B share:                     |
| Pemerintah Negara                                                 |                                                                                                            |                                                                  |                         | Government of the Republic          |
| Republik Indonesia                                                | 3.457.023.004                                                                                              | 51,20%                                                           | 345.702                 | of Indonesia                        |
| Sony Subrata                                                      | 72.900                                                                                                     | 0,00%                                                            | 7                       | Sony Subrata (Comissioner)          |
| Lydia Silvanna Djaman                                             | 72.900                                                                                                     | 0,00%                                                            | 7                       | Lydia Silvanna Djaman (Comissioner) |
| Donny Arsal (Direktur Utama)                                      | 956.800                                                                                                    | 0,01%                                                            | 96                      | Donny Arsal (President Director)    |
| Yosviandri (Direktur)                                             | 148.300                                                                                                    | 0,00%                                                            | 15                      | Yosviandri (Director)               |
| Agung Wiharto (Direktur)                                          | 255.139                                                                                                    | 0,00%                                                            | 26                      | Agung Wiharto (Director)            |
| Subhan (Direktur)                                                 | 150.000                                                                                                    | 0,00%                                                            | 15                      | Subhan (Director)                   |
| Andriano Hosny P (Direktur)                                       | 115.300                                                                                                    | 0,00%                                                            | 12                      | Andriano Hosny P (Director)         |
| Masyarakat (masing-masing<br>dibawah 5%)                          | 3.292.745.745                                                                                              | 48,77%                                                           | 329.275                 | Public (below 5% each)              |
|                                                                   | <b>6.751.540.089</b>                                                                                       | <b>100,00%</b>                                                   | <b>675.154</b>          |                                     |
| <b>31 Desember/ December 31, 2023</b>                             |                                                                                                            |                                                                  |                         |                                     |
|                                                                   | Jumlah saham<br>ditempatkan dan<br>disetor penuh/<br><i>Number of<br/>Shares issued<br/>and fully paid</i> | Presentase<br>kepemilikan/<br><i>Percentage of<br/>ownership</i> | Nilai/<br><i>Amount</i> |                                     |
| Saham seri A Dwiwarna:                                            |                                                                                                            |                                                                  |                         | Series A Dwiwarna share:            |
| Pemerintah Negara                                                 |                                                                                                            |                                                                  |                         | Government of the Republic          |
| Republik Indonesia                                                | 1                                                                                                          | 0,00%                                                            | 0                       | of Indonesia                        |
| Saham seri B:                                                     |                                                                                                            |                                                                  |                         | Series B share:                     |
| Pemerintah Negara                                                 |                                                                                                            |                                                                  |                         | Government of the Republic          |
| Republik Indonesia                                                | 3.457.023.004                                                                                              | 51,20%                                                           | 345.702                 | of Indonesia                        |
| Sony Subrata                                                      | 72.900                                                                                                     | 0,00%                                                            | 7                       | Sony Subrata (Comissioner)          |
| Lydia Silvanna Djaman                                             | 72.900                                                                                                     | 0,00%                                                            | 7                       | Lydia Silvanna Djaman (Comissioner) |
| Donny Arsal (Direktur Utama)                                      | 172.800                                                                                                    | 0,00%                                                            | 17                      | Donny Arsal (President Director)    |
| Yosviandri (Direktur)                                             | 148.300                                                                                                    | 0,00%                                                            | 15                      | Yosviandri (Director)               |
| Agung Wiharto (Direktur)                                          | 255.139                                                                                                    | 0,00%                                                            | 26                      | Agung Wiharto (Director)            |
| Subhan (Direktur)                                                 | 150.000                                                                                                    | 0,00%                                                            | 15                      | Subhan (Director)                   |
| Andriano Hosny P (Direktur)                                       | 115.300                                                                                                    | 0,00%                                                            | 12                      | Andriano Hosny P (Director)         |
| Masyarakat (masing-masing<br>dibawah 5%)                          | 3.293.529.745                                                                                              | 48,78%                                                           | 329.353                 | Public (below 5% each)              |
|                                                                   | <b>6.751.540.089</b>                                                                                       | <b>100,00%</b>                                                   | <b>675.154</b>          |                                     |

Pemegang saham Seri A memperoleh hak istimewa tertentu sebagai tambahan diluar yang diperoleh saham Seri B. Hak istimewa tersebut mencakup hak menyetujui (a) perubahan anggaran dasar (b) pengangkatan dan pemberhentian anggota dewan komisaris dan direksi (c) persetujuan penggunaan laba (d) pemindah-tanganan aset (e) penyertaan dan pengurangan penyertaan modal (f) penggabungan, peleburan, pengambilalihan, pemisahan dan pembubaran.

The holder of Series A shares has certain special rights in addition to the rights held by the holders of the series B shares. These special rights include the right to approve (a) amendments to the Articles of Association, (b) to appoint and dismissal boards of commissioners and directors, (c) approval for use the Company's net profits (d) transfer of assets (e) participation and disposal of investee (f) merger, acquisition, separation and liquidation.

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**21. TAMBAHAN MODAL DISETOR**

Rincian tambahan modal disetor pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

|                                                                             | <b>30 September/<br/>September 30,<br/>2024</b><br>(Tidak diaudit/<br>Unaudited) | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                                              |
|-----------------------------------------------------------------------------|----------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------|
| Agio saham                                                                  | 6.064.452                                                                        | 6.064.452                                     | Share premium                                                                |
| Biaya emisi efek ekuitas                                                    | (58.113)                                                                         | (58.113)                                      | Share issuance costs                                                         |
| Selisih nilai perolehan dengan hasil penjualan saham yang diperoleh kembali | 210.902                                                                          | 210.902                                       | Difference between the cost and the proceeds from the sale of treasury stock |
| Jumlah                                                                      | <u>6.217.241</u>                                                                 | <u>6.217.241</u>                              | Total                                                                        |

**21. ADDITIONAL PAID-IN CAPITAL**

The additional details of paid-in capital as of September 30, 2024 and December 31, 2023 are as follows:

Pada tahun 1990, Perseroan melakukan penjualan 40.000.000 saham bernilai Rp40.000 melalui penawaran umum kepada masyarakat. Hasil penjualan adalah Rp280.000 diantaranya Rp40.000 dicatat sebagai modal disetor dan Rp240.000 dicatat sebagai tambahan modal disetor.

In 1990, the Company sold 40,000,000 shares with a nominal value of Rp40,000 through a public offering. The proceeds were Rp280,000 of which Rp40,000 was recorded as paid-in capital and Rp240,000 was recorded as additional paid-in capital.

Pada tahun 1995, Perseroan melakukan penjualan 444.864.000 saham bernilai nominal Rp444.864 melalui penawaran umum terbatas kepada masyarakat dengan hak memesan efek terlebih dahulu. Hasil penjualan adalah sebesar Rp1.456.930 diantaranya Rp444.864 dicatat sebagai modal disetor dan Rp1.012.066 dicatat sebagai tambahan modal disetor.

In 1995, the Company sold 444,864,000 shares with a nominal value of Rp444,864 through a public offering with pre-emptive rights. The proceeds were Rp1,456,930 of which Rp444,864 was recorded as paid-in capital and Rp1,012,066 was recorded as additional paid-in capital.

Pada tanggal 30 Januari 2009, Perseroan mengadakan Rapat Umum Pemegang Saham Luar Biasa (RUPSLB) untuk mengukuhkan Pelaksanaan Pembelian Kembali Saham Perseroan tanggal 13 Oktober 2008 sampai dengan tanggal 9 Januari 2009 sebanyak 68.032.000 lembar saham dengan nilai transaksi Rp198.672. Harga perolehan per lembar saham sudah termasuk biaya jasa perantara dan kustodian.

On January 30, 2009, the Company held an Extraordinary General Meeting of Shareholders (EGMS) to ratify the Company's Share Buyback Program effective from October 13, 2008 up to January 9, 2009 with 68,032,000 shares at a total cost of Rp198,672. The acquisition cost per share includes brokers' commissions and custodian fees.

Pada tanggal 7 Oktober 2009 Perseroan menjual saham yang dibeli kembali (68.032.000 lembar saham dengan harga Rp6.075 (nilai penuh) per lembar saham) senilai Rp413.294. Selisih antara nilai perolehan dengan hasil penjualan setelah dikurangi biaya jasa perantara dan kustodian sebesar Rp210.902 diakui sebagai tambahan modal disetor.

On October 7, 2009 the Company sold its treasury stock (68,032,000 shares at Rp6,075 (full amount) per share) for an amount of Rp413,294. The difference of Rp210,902 between the costs and the proceeds from sales, net of intermediary and custodian fees, was recognised as additional paid-in capital.

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**21. TAMBAHAN MODAL DISETOR (lanjutan)**

Pada tanggal 27 Desember 2022, Perseroan memperoleh pernyataan efektif dari Otoritas Jasa Keuangan atas penawaran saham baru seri B melalui penawaran umum terbatas dengan Hak Memesan Efek Terlebih dahulu sebesar 820.020.089 lembar saham dengan nilai nominal sebesar Rp100 per lembar saham (nilai penuh) dan harga pemasaran sebesar Rp6.600 per lembar saham (nilai penuh). Atas transaksi tersebut, Pemerintah menggunakan seluruh haknya untuk menambah porsi kepemilikan saham Perseroan sebesar 431.617.005 lembar saham dalam bentuk inbreng saham PT Semen Baturaja Tbk dengan nilai sebesar Rp2.848.672. Sisanya sebesar 388.403.084 lembar saham diambil oleh masyarakat dengan total penerimaan sebesar Rp2.563.460.

Pada bulan Desember 2022, Pemerintah Indonesia melakukan inbreng saham dengan mengalihkan saham Pemerintah Negara Republik Indonesia ("Negara RI") sejumlah 7.499.999.999 saham Seri B dengan nilai seluruhnya sebesar Rp2.848.672 atau mewakili 75,51% dari seluruh modal ditempatkan dan disetor penuh dalam PT Semen Baturaja Tbk ke dalam saham Perseroan, sebagai kelanjutan Program Integrasi BUMN Sub Klaster Semen melalui proses Hak Memesan Efek Terlebih Dahulu (HMETD). Setelah dilakukannya inbreng saham tersebut, PT Semen Baturaja dimiliki secara langsung oleh Perseroan dengan kepemilikan sebesar 75,51%.

Kombinasi bisnis ini dilakukan antara entitas sepengendali sehingga dicatat berdasarkan metode penyatuan kepemilikan. Dalam menerapkan metode penyatuan kepemilikan, nilai-nilai aset dan liabilitas yang diperoleh diakui pada jumlah tercatat. Selisih antara jumlah tercatat aset dan liabilitas bersih dengan nilai pembelian saham atau penyeteroran modal dicatat sebagai selisih nilai transaksi restrukturisasi entitas sepengendali dan disajikan sebagai bagian dari tambahan modal disetor.

**21. ADDITIONAL PAID-IN CAPITAL (continued)**

On December 27, 2022, the Company obtained an effective statement from the Financial Services Authority regarding the offering of series B new shares through a limited public offering with pre-emptive rights of 820,020,089 shares with a nominal amount of Rp100 per share (full amount) and market price of Rp6,600 per share (full amount). For this transaction, the Government used all of its rights to increase the portion of the Company's share ownership of 431,617,005 shares in the form of inbreng through shares of PT Semen Baturaja Tbk amounting to Rp2,848,672. The remaining of 388,403,084 shares were subscribed by the public with a total proceeds of Rp2,563,460.

In December 2022, the Government of Indonesia carried out shares transfers ("inbreng") by transferring the shares of the Government of Republic of Indonesia ("Negara RI") in the amount of 7,499,999,999 Series B shares with a total value of Rp2,848,672 or representing 75.51% of the total issued capital and fully paid in PT Semen Baturaja Tbk into Company's shares, as a continuation of the Cement Sub Cluster SOE Integration Program through the Pre-emptive Rights (HMETD) process. After the inbreng shares, PT Semen Baturaja Tbk was directly owned by the Company with ownership of 75.51%.

This business combination is carried out between entities under common control. In applying the pooling of interest method, the values of assets and liabilities acquired were recorded at their carrying amount. The difference between the carrying amount of net assets and liabilities and the purchase price of shares or paid-up capital were recorded as the difference in value of restructuring transactions among entities under common control and presented as part of additional paid-in capital.

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**22. DIVIDEN, SALDO LABA DAN PENGHASILAN  
KOMPREHENSIF LAINNYA**

**a. Dividen dan Saldo laba**

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tahun 2024 yang diselenggarakan pada tanggal 3 Mei 2024, yang tertuang dalam Akta Notaris No. 5, pemegang saham menetapkan penggunaan laba tahun 2023 yang diatribusikan kepada pemilik entitas induk sebagai berikut:

- Pembagian dividen sebesar Rp572.023.
- Sisanya sebesar Rp1.598.474 digunakan sebagai cadangan lainnya.

Berdasarkan Rapat Umum Pemegang Saham Tahunan (RUPST) tahun 2023 yang diselenggarakan pada tanggal 17 April 2023, yang tertuang dalam Akta Notaris No. 36, pemegang saham menetapkan penggunaan laba tahun 2022 sebelum disajikan kembali yang diatribusikan kepada pemilik entitas induk sebagai berikut:

- Pembagian dividen sebesar Rp1.655.385.
- Sisanya sebesar Rp709.451 digunakan sebagai cadangan lainnya.

**b. Penghasilan komprehensif lainnya**

**22. DIVIDENDS, RETAINED EARNINGS AND OTHER  
COMPREHENSIVE INCOME**

**a. Dividends and Retained earnings**

Based on the Annual General Meeting of Shareholders (AGMS) in 2024 which was held on May 3, 2024 as stated on Notarial Deed No. 5, the shareholders determined the use of 2023 profit for the year attributable to owners of the parent entity as follows:

- Distribution of dividend amounting to Rp572,023.
- The rest amounted to Rp1,598,474 is used as other reserves.

Based on the Annual General Meeting of Shareholders (AGMS) in 2023 which was held on April 17, 2023 as stated on Notarial Deed No. 36, the shareholders determined the use of 2022 before restatement profit for the year attributable to owners of the parent entity as follows:

- Distribution of dividend amounting to Rp1,655,385.
- The rest amounted to Rp709,451 is used as other reserves.

**b. Other comprehensive income**

|                                                         | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                            |
|---------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|------------------------------------------------------------|
| Pengukuran kembali atas liabilitas imbalan kerja pasti  | 52.564                                                                             | 55.314                                        | Remeasurements of employee benefit obligation              |
| Selisih kurs dari penjabaran kegiatan usaha luar negeri | 441.499                                                                            | 481.655                                       | Exchange difference from translation of foreign operations |
| Jumlah                                                  | <u>494.063</u>                                                                     | <u>536.969</u>                                | Total                                                      |

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**23. KEPENTINGAN NON-PENGENDALI**

Kepentingan non-pengendali pada 30 September 2024 dan 31 Desember 2023, adalah sebagai berikut:

**23. NON-CONTROLLING INTERESTS**

Non-controlling interests as of September 30, 2024 and December 31, 2023 are as follows:

|                                       | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                       |
|---------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|---------------------------------------|
| PT Solusi Bangun Indonesia Tbk        | 2.658.141                                                                          | 2.643.857                                     | PT Solusi Bangun Indonesia Tbk        |
| PT Semen Baturaja Tbk                 | 791.626                                                                            | 778.089                                       | PT Semen Baturaja Tbk                 |
| Thang Long Cement Joint Stock Company | 365.205                                                                            | 440.190                                       | Thang Long Cement Joint Stock Company |
| PT Semen Indonesia Aceh               | 188.553                                                                            | 192.292                                       | PT Semen Indonesia Aceh               |
| PT Kawasan Industri Gresik            | 173.322                                                                            | 156.952                                       | PT Kawasan Industri Gresik            |
| PT Semen Indonesia Logistik           | 157.941                                                                            | 165.611                                       | PT Semen Indonesia Logistik           |
| PT Industri Kemasan Semen Gresik      | 111.639                                                                            | 110.661                                       | PT Industri Kemasan Semen Gresik      |
| PT United Tractors Semen Gresik       | 51.556                                                                             | 56.537                                        | PT United Tractors Semen Gresik       |
| PT Semen Gresik                       | 3.242                                                                              | 3.656                                         | PT Semen Gresik                       |
| PT Semen Kupang Indonesia             | 1.332                                                                              | 1.260                                         | PT Semen Kupang Indonesia             |
| PT Semen Indonesia Industri Bangunan  | 498                                                                                | 498                                           | PT Semen Indonesia Industri Bangunan  |
| PT Semen Indonesia Beton              | (54)                                                                               | (52)                                          | PT Semen Indonesia Beton              |
| PT Sinergi Mitra Investama            | (792)                                                                              | (818)                                         | PT Sinergi Mitra Investama            |
| PT Semen Padang                       | (9.076)                                                                            | (9.248)                                       | PT Semen Padang                       |
| Jumlah                                | <u>4.493.133</u>                                                                   | <u>4.539.485</u>                              | Total                                 |

Berikut ini adalah ringkasan informasi keuangan entitas anak yang memiliki kepentingan non-pengendali yang material terhadap Grup pada tanggal 30 September 2024 dan 31 Desember 2023:

Set out below is the summarised financial information of subsidiaries that have non-controlling interests that are material to the Group as of September 30, 2024 and December 31, 2023:

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b>        |                                                                                     |                                                                           |                                                                       |                                                                 |                  |                                             |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|------------------|---------------------------------------------|
| <b>PT Solusi Bangun Indonesia dan entitas anak/ and its subsidiaries</b> | <b>Thang Long Cement Joint Stock Company dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Indonesia Logistik dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Indonesia Aceh dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Baturaja dan entitas anak/ and its subsidiaries</b> |                  |                                             |
| Aset lancar                                                              | 4.899.291                                                                           | 393.546                                                                   | 1.704.457                                                             | 5.066                                                           | 786.842          | Current assets                              |
| Aset tidak lancar                                                        | 16.265.472                                                                          | 1.734.519                                                                 | 622.314                                                               | 574.346                                                         | 3.948.188        | Non-current assets                          |
| Jumlah Aset                                                              | <u>21.164.763</u>                                                                   | <u>2.128.065</u>                                                          | <u>2.326.771</u>                                                      | <u>579.412</u>                                                  | <u>4.735.030</u> | Total Assets                                |
| Liabilitas jangka pendek                                                 | 4.574.279                                                                           | 474.396                                                                   | 1.677.380                                                             | 181.690                                                         | 662.245          | Current liabilities                         |
| Liabilitas jangka panjang                                                | 3.988.844                                                                           | 378.487                                                                   | 58.487                                                                | -                                                               | 901.174          | Non-current liabilities                     |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk            | 12.601.640                                                                          | 1.274.897                                                                 | 586.343                                                               | 397.722                                                         | 3.171.634        | Equity attributable to owners of the parent |
| Kepentingan non-pengendali                                               | -                                                                                   | 285                                                                       | 4.561                                                                 | -                                                               | (23)             | Non-controlling interests                   |
| Jumlah Liabilitas dan Ekuitas                                            | <u>21.164.763</u>                                                                   | <u>2.128.065</u>                                                          | <u>2.326.771</u>                                                      | <u>579.412</u>                                                  | <u>4.735.030</u> | Total Liabilities and Equity                |

| <b>31 Desember/December 31, 2023</b>                                     |                                                                                     |                                                                           |                                                                       |                                                                 |                  |                                             |
|--------------------------------------------------------------------------|-------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------|------------------|---------------------------------------------|
| <b>PT Solusi Bangun Indonesia dan entitas anak/ and its subsidiaries</b> | <b>Thang Long Cement Joint Stock Company dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Indonesia Logistik dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Indonesia Aceh dan entitas anak/ and its subsidiaries</b> | <b>PT Semen Baturaja dan entitas anak/ and its subsidiaries</b> |                  |                                             |
| Aset lancar                                                              | 6.091.058                                                                           | 380.506                                                                   | 1.580.791                                                             | 4.794                                                           | 816.846          | Current assets                              |
| Aset tidak lancar                                                        | 16.115.681                                                                          | 1.941.157                                                                 | 721.614                                                               | 574.416                                                         | 4.039.885        | Non-current assets                          |
| Jumlah Aset                                                              | <u>22.206.739</u>                                                                   | <u>2.321.663</u>                                                          | <u>2.302.405</u>                                                      | <u>579.210</u>                                                  | <u>4.856.731</u> | Total Assets                                |
| Liabilitas jangka pendek                                                 | 5.518.883                                                                           | 398.628                                                                   | 1.659.942                                                             | 173.653                                                         | 731.493          | Current liabilities                         |
| Liabilitas jangka panjang                                                | 4.183.242                                                                           | 397.311                                                                   | 60.254                                                                | -                                                               | 962.825          | Non-current liabilities                     |
| Ekuitas yang dapat diatribusikan kepada pemilik entitas induk            | 12.504.614                                                                          | 1.525.412                                                                 | 577.707                                                               | 405.557                                                         | 3.162.436        | Equity attributable to owners of the parent |
| Kepentingan non-pengendali                                               | -                                                                                   | 312                                                                       | 4.502                                                                 | -                                                               | (23)             | Non-controlling interests                   |
| Jumlah Liabilitas dan Ekuitas                                            | <u>22.206.739</u>                                                                   | <u>2.321.663</u>                                                          | <u>2.302.405</u>                                                      | <u>579.210</u>                                                  | <u>4.856.731</u> | Total Liabilities and Equity                |

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**23. KEPENTINGAN NON-PENGENDALI (lanjutan)**

Ringkasan laporan laba rugi dan penghasilan komprehensif lain untuk periode sembilan bulan yang berakhir pada tanggal 30 September 2024 dan untuk tahun yang berakhir pada 31 Desember 2023 adalah sebagai berikut:

**23. NON-CONTROLLING INTERESTS (continued)**

Summarised statements of profit or loss and other comprehensive income for the nine-month periods ended September 30, 2024 and for the year ended December 31, 2023 are as follows:

|                                                                                  | 30 September /September 30, 2024 (Tidak diaudit/Unaudited)                 |                                                                                       |                                                                             |                                                                         |                                                                   |                                                              |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------|
|                                                                                  | PT Solusi Bangun<br>Indonesia<br>dan entitas anak/<br>and its subsidiaries | Thang Long Cement<br>Joint Stock Company<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Indonesia Logistik<br>dan entitas anak/<br>and its subsidiaries | PT Semen Indonesia<br>Aceh<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Baturaja<br>dan entitas anak/<br>and its subsidiaries |                                                              |
| Pendapatan                                                                       | 8.744.663                                                                  | 632.165                                                                               | 3.975.137                                                                   | -                                                                       | 1.408.089                                                         | Revenue                                                      |
| Beban                                                                            | (8.314.413)                                                                | (832.997)                                                                             | (3.962.743)                                                                 | (7.835)                                                                 | (1.372.480)                                                       | Expenses                                                     |
| Laba (rugi) periode berjalan                                                     | 430.250                                                                    | (200.832)                                                                             | 12.394                                                                      | (7.835)                                                                 | 35.609                                                            | Profit (loss) for the period                                 |
| Rugi penghasilan komprehensif lain                                               | (64.831)                                                                   | (49.995)                                                                              | (1.038)                                                                     | -                                                                       | (2.096)                                                           | Other comprehensive loss income                              |
| Jumlah laba (rugi) komprehensif lain<br>periode berjalan                         | 365.419                                                                    | (250.827)                                                                             | 11.356                                                                      | (7.835)                                                                 | 33.513                                                            | Total other comprehensive income<br>(loss) for the period    |
| Laba (rugi) yang dapat diatribusikan<br>kepada :                                 |                                                                            |                                                                                       |                                                                             |                                                                         |                                                                   | Profit (loss) attributable to :                              |
| Pemilik entitas induk                                                            | 430.250                                                                    | (200.836)                                                                             | 12.560                                                                      | (7.835)                                                                 | 35.609                                                            | Owners of the company                                        |
| Kepentingan non-pengendali                                                       | -                                                                          | 4                                                                                     | (166)                                                                       | -                                                                       | -                                                                 | Non-controlling interests                                    |
| Laba (rugi) periode berjalan                                                     | 430.250                                                                    | (200.832)                                                                             | 12.394                                                                      | (7.835)                                                                 | 35.609                                                            | Profit (loss) for the period                                 |
| Jumlah penghasilan (rugi) komprehensif lain<br>yang dapat diatribusikan kepada : |                                                                            |                                                                                       |                                                                             |                                                                         |                                                                   | Total other comprehensive income<br>(loss) attributable to : |
| Pemilik entitas induk                                                            | 365.419                                                                    | (250.831)                                                                             | 11.522                                                                      | (7.835)                                                                 | 33.513                                                            | Owners of the company                                        |
| Kepentingan non-pengendali                                                       | -                                                                          | 4                                                                                     | (166)                                                                       | -                                                                       | -                                                                 | Non-controlling interests                                    |
| Jumlah penghasilan (rugi) komprehensif<br>lain periode berjalan                  | 365.419                                                                    | (250.827)                                                                             | 11.356                                                                      | (7.835)                                                                 | 33.513                                                            | Total other comprehensive income<br>(loss) for the period    |

|                                                                                  | 30 September /September 30, 2023 (Tidak diaudit/Unaudited)                 |                                                                                       |                                                                             |                                                                         |                                                                   |                                                              |
|----------------------------------------------------------------------------------|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------|--------------------------------------------------------------|
|                                                                                  | PT Solusi Bangun<br>Indonesia<br>dan entitas anak/<br>and its subsidiaries | Thang Long Cement<br>Joint Stock Company<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Indonesia Logistik<br>dan entitas anak/<br>and its subsidiaries | PT Semen Indonesia<br>Aceh<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Baturaja<br>dan entitas anak/<br>and its subsidiaries |                                                              |
| Pendapatan                                                                       | 8.963.961                                                                  | 690.307                                                                               | 3.647.137                                                                   | 513                                                                     | -                                                                 | Revenue                                                      |
| Beban                                                                            | (8.410.407)                                                                | (860.782)                                                                             | (3.632.164)                                                                 | -                                                                       | 53.956                                                            | Expenses                                                     |
| Laba (rugi) periode berjalan                                                     | 553.554                                                                    | (170.475)                                                                             | 14.972                                                                      | (7.823)                                                                 | 53.956                                                            | Profit (loss) for the period                                 |
| Penghasilan (rugi) komprehensif lain                                             | 13                                                                         | (91.887)                                                                              | -                                                                           | -                                                                       | -                                                                 | Other comprehensive income (loss)                            |
| Jumlah laba (rugi) komprehensif lain<br>periode berjalan                         | 553.567                                                                    | (262.362)                                                                             | 14.972                                                                      | (7.823)                                                                 | 53.956                                                            | Total other comprehensive income<br>(loss) for the period    |
| Laba (rugi) yang dapat diatribusikan<br>kepada :                                 |                                                                            |                                                                                       |                                                                             |                                                                         |                                                                   | Profit (loss) attributable to :                              |
| Pemilik entitas induk                                                            | 553.554                                                                    | (170.487)                                                                             | 14.819                                                                      | (7.823)                                                                 | 53.957                                                            | Owners of the company                                        |
| Kepentingan non-pengendali                                                       | -                                                                          | 12                                                                                    | 154                                                                         | -                                                                       | (1)                                                               | Non-controlling interests                                    |
| Laba (rugi) periode berjalan                                                     | 553.554                                                                    | (170.475)                                                                             | 14.972                                                                      | (7.823)                                                                 | 53.956                                                            | Profit (loss) for the period                                 |
| Jumlah penghasilan (rugi) komprehensif lain<br>yang dapat diatribusikan kepada : |                                                                            |                                                                                       |                                                                             |                                                                         |                                                                   | Total other comprehensive income<br>(loss) attributable to : |
| Pemilik entitas induk                                                            | 553.567                                                                    | (262.374)                                                                             | 14.818                                                                      | (7.823)                                                                 | 53.956                                                            | Owners of the company                                        |
| Kepentingan non-pengendali                                                       | -                                                                          | 12                                                                                    | 154                                                                         | -                                                                       | -                                                                 | Non-controlling interests                                    |
| Jumlah penghasilan (rugi) komprehensif<br>lain periode berjalan                  | 553.567                                                                    | (262.362)                                                                             | 14.972                                                                      | (7.823)                                                                 | 53.956                                                            | Total other comprehensive income<br>(loss) for the period    |

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**23. KEPENTINGAN NON-PENGENDALI (lanjutan)**

Ringkasan laporan arus kas pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

**23. NON-CONTROLLING INTERESTS (continued)**

Summarised statements of cash flows as of September 30, 2024 and December 31, 2023 is as follows:

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited)                      |                                                                                       |                                                                             |                                                                         |                                                                   |           |                                                                    |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------|-----------|--------------------------------------------------------------------|
| PT Solusi Bangun<br>Indonesia<br>dan entitas anak/<br>and its subsidiaries      | Thang Long Cement<br>Joint Stock Company<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Indonesia Logistik<br>dan entitas anak/<br>and its subsidiaries | PT Semen Indonesia<br>Aceh<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Baturaja<br>dan entitas anak/<br>and its subsidiaries |           |                                                                    |
| Arus kas bersih yang diperoleh dari<br>(digunakan untuk) aktivitas operasi      | 1.675.622                                                                             | (12.351)                                                                    | 2.770                                                                   | (3.143)                                                           | 173.042   | Net cash flows provided by<br>(used in) operating activities       |
| Arus kas bersih yang<br>(digunakan untuk) diperoleh dari<br>aktivitas investasi | (556.896)                                                                             | (9.367)                                                                     | 1.109                                                                   | -                                                                 | (30.099)  | Net cash flows<br>(used in) provided by<br>investing activities    |
| Arus kas bersih yang (digunakan untuk)<br>diperoleh dari<br>aktivitas pendanaan | (1.186.791)                                                                           | 19.566                                                                      | (40.823)                                                                | -                                                                 | (211.722) | Net cash flows (used in)<br>provided by<br>financing activities    |
| Penurunan bersih<br>kas dan setara kas                                          | (68.065)                                                                              | (2.152)                                                                     | (36.944)                                                                | (3.143)                                                           | (68.779)  | Net decrease in<br>cash and cash equivalents                       |
| Kas dan setara kas pada<br>awal periode                                         | 339.455                                                                               | 28.927                                                                      | 146.462                                                                 | 3.757                                                             | 98.387    | Cash and cash equivalents<br>at the beginning of the period        |
| Dampak perubahan<br>selisih kurs terhadap<br>kas dan setara kas                 | 525                                                                                   | (782)                                                                       | 27                                                                      | -                                                                 | 154       | Effect of exchange rate<br>changes on cash and<br>cash equivalents |
| Kas dan setara kas pada<br>akhir periode                                        | 271.915                                                                               | 25.993                                                                      | 109.545                                                                 | 614                                                               | 29.762    | Cash and cash equivalents<br>at the end of the period              |

| 30 September /September 30, 2023 (Tidak diaudit/Unaudited)                      |                                                                                       |                                                                             |                                                                         |                                                                   |           |                                                                    |
|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------|-----------|--------------------------------------------------------------------|
| PT Solusi Bangun<br>Indonesia<br>dan entitas anak/<br>and its subsidiaries      | Thang Long Cement<br>Joint Stock Company<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Indonesia Logistik<br>dan entitas anak/<br>and its subsidiaries | PT Semen Indonesia<br>Aceh<br>dan entitas anak/<br>and its subsidiaries | PT Semen<br>Baturaja<br>dan entitas anak/<br>and its subsidiaries |           |                                                                    |
| Arus kas bersih yang diperoleh dari<br>(digunakan untuk) aktivitas operasi      | 828.906                                                                               | (33.505)                                                                    | 61.536                                                                  | (3.784)                                                           | 100.478   | Net cash flows provided by<br>(used in) operating activities       |
| Arus kas bersih yang<br>digunakan untuk<br>aktivitas investasi                  | (420.578)                                                                             | (4.122)                                                                     | (4.462)                                                                 | (319)                                                             | (21.579)  | Net cash flows<br>used in<br>investing activities                  |
| Arus kas bersih yang (digunakan untuk)<br>diperoleh dari<br>aktivitas pendanaan | (337.003)                                                                             | 29.436                                                                      | (89.040)                                                                | -                                                                 | (520.309) | Net cash flows (used in)<br>provided by<br>financing activities    |
| Kenaikan (penurunan) bersih<br>kas dan setara kas                               | 71.325                                                                                | (8.191)                                                                     | (31.966)                                                                | (4.103)                                                           | (441.410) | Net increase (decrease) in<br>cash and cash equivalents            |
| Kas dan setara kas pada<br>awal periode                                         | 294.344                                                                               | 30.407                                                                      | 174.458                                                                 | 8.326                                                             | 522.918   | Cash and cash equivalents<br>at the beginning of the period        |
| Dampak perubahan<br>selisih kurs terhadap<br>kas dan setara kas                 | (392)                                                                                 | 174                                                                         | (12)                                                                    | -                                                                 | (75)      | Effect of exchange rate<br>changes on cash and<br>cash equivalents |
| Kas dan setara kas pada<br>akhir periode                                        | 365.277                                                                               | 22.389                                                                      | 142.480                                                                 | 4.223                                                             | 81.433    | Cash and cash equivalents<br>at the end of the period              |

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**23. KEPENTINGAN NON-PENGENDALI (lanjutan)**

**23. NON-CONTROLLING INTERESTS (continued)**

Selisih transaksi ekuitas dengan pihak non-pengendali

*Difference in value of equity transaction with non-controlling interest*

Pada bulan Agustus 2021, PT Solusi Bangun Indonesia Tbk ("SBI"), entitas anak tidak langsung melalui PT Semen Indonesia Industri Bangunan ("SIIB"), menerbitkan saham baru dengan jumlah keseluruhan 1.356.481.973 lembar, yang seluruhnya diambil bagian oleh Taiheiyo Cement Corporation ("TCC"), dengan melakukan pembayaran total sebesar Rp3.119.909.

*In August 2021, PT Solusi Bangun Indonesia ("SBI") Tbk, an indirect subsidiary from PT Semen Indonesia Industri Bangunan ("SIIB"), issued 1,356,481,973 new shares, all of which were subscribed by Taiheiyo Cement Corporation ("TCC"), with total purchase consideration amounting to Rp3,119,909.*

Transaksi ini menyebabkan kepemilikan efektif Grup di SBI Tbk turun dari 98,31% menjadi 83,52%. Kelebihan yang diperoleh dari penurunan kepemilikan sebesar Rp1.017.523 telah dicatat pada akun selisih transaksi ekuitas dengan pihak non-pengendali.

*This transaction resulted in the Group's effective ownership in SBI Tbk to decrease from 98.31% to 83.52%. The excess resulting from the dilution of ownership amounting to Rp1,017,523 has been recorded under difference in value of equity transaction with non-controlling interest account.*

Berikut adalah ikhtisar ekuitas yang dapat diatribusikan kepada pemilik entitas induk akibat transaksi di atas:

*The summary of equity attributable to owners of the parent entity following the above transaction are as follow:*

|                                                            | <u>2021</u>             |
|------------------------------------------------------------|-------------------------|
| Imbalan yang diterima dari kepentingan non-pengendali      | 3.119.909               |
| Jumlah tercatat kepentingan non-pengendali yang dilepaskan | (2.087.684)             |
| Biaya penerbitan saham pada entitas anak                   | <u>(14.702)</u>         |
| Selisih transaksi ekuitas dengan pihak non-pengendali      | <u><u>1.017.523</u></u> |

*Consideration received from non-controlling interest  
Carrying amount of non-controlling interest disposed of  
Shares issuance cost of the subsidiary  
Difference in value of equity transaction with non-controlling interest*

Pada tahun 2022, Perseroan melakukan restrukturisasi kepemilikan SBI menjadi kepemilikan langsung sebesar 83,52% saham SBI.

*In 2022, the Company has restructured its ownership in SBI to directly owned 83.52% of SBI shares.*

Pada 1 November 2016, Perseroan melakukan akuisisi PT Semen Indonesia Logistik ("SIL") dan entitas anak yang memberikan pengendalian Perseroan atas kebijakan keuangan dan operasi dari SIL. Akibat akuisisi SIL yang dilakukan Perseroan, terdapat perubahan kepemilikan Perseroan secara tidak langsung di PT Varia Usaha Beton ("VUB"), melalui SIB, yang tidak mengakibatkan perubahan pengendalian. Perubahan tersebut menghasilkan transaksi ekuitas yang dicatatkan sebagai selisih transaksi ekuitas dengan pihak non-pengendali sebesar Rp28.928.

*On November 1, 2016, the Company acquired PT Semen Indonesia Logistik ("SIL") and its subsidiaries, which provided the Company has control SIL. Due to the acquisition of SIL by the Company, there was a change in the Company's indirect ownership interest in PT Varia Usaha Beton ("VUB"), through SIB, that did not result in change of control. These changes resulted into equity transaction recorded as difference in value of equity transaction with non-controlling interest amounting to Rp28,928.*

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**24. PENDAPATAN**

**24. REVENUES**

|                           | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                               |
|---------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------|
|                           | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                               |
| <b>Pihak berelasi</b>     |                                                 |                                                 | <b>Related parties</b>        |
| (Catatan 31)              |                                                 |                                                 | (Note 31)                     |
| Semen                     | 1.678.010                                       | 1.475.326                                       | Cement                        |
| Beton jadi dan siap pakai | 69.367                                          | 103.927                                         | Precast and readymix concrete |
| Lain-lain                 | 13.459                                          | 13.999                                          | Others                        |
| Subjumlah                 | <u>1.760.836</u>                                | <u>1.593.252</u>                                | Subtotal                      |
| <b>Pihak ketiga</b>       |                                                 |                                                 | <b>Third parties</b>          |
| Semen                     | 19.653.052                                      | 21.195.756                                      | Cement                        |
| Terak                     | 1.941.122                                       | 2.418.016                                       | Clinker                       |
| Beton jadi dan siap pakai | 1.277.860                                       | 1.255.928                                       | Precast and readymix concrete |
| Bahan bangunan non-semen  | 671.960                                         | 523.333                                         | Building materials non-cement |
| Persewaan tanah           | 91.964                                          | 63.367                                          | Land rental                   |
| Kantong semen             | 39.061                                          | 31.828                                          | Cement bags                   |
| Lain-lain                 | 859.027                                         | 579.342                                         | Others                        |
| Subjumlah                 | <u>24.534.046</u>                               | <u>26.067.570</u>                               | Subtotal                      |
| Jumlah                    | <u>26.294.882</u>                               | <u>27.660.822</u>                               | Total                         |

Tidak ada penjualan kepada satu pelanggan yang melebihi 10% dari jumlah pendapatan.

There were no sales to any party representing more than 10% of total revenues.

Pendapatan yang diakui sepanjang waktu kontrak, diakui pada suatu titik waktu, dan pendapatan sewa masing-masing sebesar Rp326.642, Rp25.937.448 dan Rp30.792 (30 September 2023: Rp220.952, Rp27.412.563 dan Rp27.307).

Revenue recognised overtime, at point in time, and revenues from rental amounting to Rp326,642, Rp25,937,448 and Rp30,792, respectively (September 30, 2023: Rp220,952, Rp27,412,563 and Rp27,307).

Grup mengakui liabilitas kontrak terkait dengan pendapatan dari kontrak dengan pelanggan:

The Group has recognised the following contract liabilities related to revenues from contracts with customers:

|                    | <b>30 September/<br/>September 30,<br/>2024</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                      |
|--------------------|-------------------------------------------------|-----------------------------------------------|----------------------|
|                    | (Tidak diaudit/<br>Unaudited)                   |                                               |                      |
| Liabilitas kontrak | 19.478                                          | 36.297                                        | Contract liabilities |

Liabilitas kontrak disajikan dalam uang muka penjualan.

Contract liabilities are presented as sales advance.

Kewajiban pelaksanaan tidak terselesaikan yang tersisa akan dipenuhi di akhir tahun 2024.

The remaining unfulfilled performance obligation will be fulfilled in end of 2024.

Pendapatan yang diakui di periode sembilan bulan yang berakhir pada 30 September 2024 terkait dengan liabilitas kontrak tahun sebelumnya adalah sebesar Rp36.297 (30 September 2023: Rp8.764).

Revenues recognised in the nine-months period ended September 30, 2024 related to prior year contract liabilities is Rp36,297 (September 30, 2023: Rp8,764).

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**25. BEBAN POKOK PENDAPATAN**

**25. COST OF REVENUES**

|                                               | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                              |
|-----------------------------------------------|-------------------------------------------------|-------------------------------------------------|----------------------------------------------|
|                                               | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                              |
| Pemakaian bahan baku                          | 1.211.216                                       | 1.103.801                                       | Raw materials used                           |
| Tenaga kerja                                  | 1.661.153                                       | 1.631.187                                       | Labor                                        |
| Beban pabrikasi:                              |                                                 |                                                 | Manufacturing overhead:                      |
| Bahan bakar dan energi                        | 7.205.300                                       | 7.608.427                                       | Fuel and energy                              |
| Penyusutan, amortisasi<br>dan penurunan nilai | 1.980.711                                       | 1.968.634                                       | Depreciation, amortisation<br>and impairment |
| Sewa                                          | 155.568                                         | 117.628                                         | Rentals                                      |
| Lain-lain                                     | 8.498.136                                       | 7.869.105                                       | Others                                       |
| Jumlah beban produksi                         | 20.712.084                                      | 20.298.782                                      | Total manufacturing costs                    |
| Persediaan barang dalam proses                |                                                 |                                                 | Work-in-progress inventories                 |
| Pada awal periode                             | 875.187                                         | 1.069.500                                       | At the beginning of the period               |
| Pada akhir periode                            | (1.021.565)                                     | (1.056.136)                                     | At the end of the period                     |
| Harga pokok produksi                          | 20.565.706                                      | 20.312.146                                      | Cost of goods manufactured                   |
| Persediaan barang jadi                        |                                                 |                                                 | Finished goods inventory                     |
| Pada awal periode                             | 1.152.376                                       | 1.164.229                                       | At the beginning of the period               |
| Pada akhir periode                            | (1.439.871)                                     | (1.255.435)                                     | At the end of the period                     |
| Jumlah                                        | 20.278.211                                      | 20.220.940                                      | Total                                        |

Tidak ada pembelian dari satu pemasok yang melebihi 10% dari jumlah beban pokok pendapatan.

There were no purchases from any suppliers representing more than 10% of total cost of revenues.

Lihat Catatan 31 untuk rincian informasi mengenai pihak berelasi.

Refer to Note 31 for details information of related parties.

**26. BEBAN BERDASARKAN SIFAT**

**26. EXPENSES BY NATURE**

|                             | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                     |
|-----------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------|
|                             | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                     |
| Beban penjualan             | 1.866.039                                       | 1.786.794                                       | Selling expenses                    |
| Beban umum dan administrasi | 2.268.315                                       | 2.287.220                                       | General and administration expenses |
| Jumlah                      | 4.134.354                                       | 4.074.014                                       | Total                               |

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**26. BEBAN BERDASARKAN SIFAT (lanjutan)**

**26. EXPENSES BY NATURE (continued)**

**a. Beban penjualan**

**a. Selling expenses**

|                                    | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                          |
|------------------------------------|-------------------------------------------------|-------------------------------------------------|------------------------------------------|
|                                    | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                          |
| Ongkos angkut dan bongkar          | 1.175.793                                       | 1.169.804                                       | Transportation and handling              |
| Gaji, upah dan manfaat             | 348.814                                         | 314.733                                         | Salaries, wages and benefits             |
| Promosi                            | 208.282                                         | 191.389                                         | Promotion                                |
| Penyusutan, deplesi dan amortisasi | 35.438                                          | 19.526                                          | Depreciation, depletion and amortisation |
| Penelitian dan pengembangan        | 16.427                                          | 18.123                                          | Research and development                 |
| Perjalanan dinas                   | 11.263                                          | 16.118                                          | Business trips                           |
| Lain-lain                          | 70.022                                          | 57.101                                          | Others                                   |
| Jumlah                             | <u>1.866.039</u>                                | <u>1.786.794</u>                                | Total                                    |

**b. Beban umum dan administrasi**

**b. General and administration expenses**

|                                                                       | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                                                                 |
|-----------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|---------------------------------------------------------------------------------|
|                                                                       | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                                                                 |
| Gaji, upah, kesejahteraan karyawan<br>dan bonus Direksi dan Komisaris | 1.172.013                                       | 1.113.031                                       | Salaries, wages, employee<br>welfare and Directors and<br>Commissioners bonuses |
| Penyusutan dan amortisasi                                             | 440.584                                         | 489.009                                         | Depreciation and amortisation                                                   |
| Pemeliharaan                                                          | 108.434                                         | 103.984                                         | Maintenance                                                                     |
| Jasa profesional                                                      | 93.936                                          | 91.808                                          | Professional fees                                                               |
| Program kemitraan dan<br>Bina Lingkungan                              | 77.583                                          | 69.657                                          | Partnership program and<br>Community Development                                |
| Keperluan kantor                                                      | 74.417                                          | 74.608                                          | Office supplies                                                                 |
| Pajak dan asuransi                                                    | 67.148                                          | 98.687                                          | Taxes and insurance                                                             |
| Promosi dan jamuan                                                    | 52.593                                          | 60.785                                          | Promotion and entertainment                                                     |
| Perjalanan dinas                                                      | 39.411                                          | 38.066                                          | Business trips                                                                  |
| Pemakaian bahan, listrik, air dan<br>telepon                          | 31.919                                          | 38.582                                          | Supplies, electricity, water and<br>telephone                                   |
| Sewa                                                                  | 31.821                                          | 35.588                                          | Rentals                                                                         |
| Pendidikan, latihan dan<br>pengembangan                               | 17.368                                          | 12.110                                          | Education, training and<br>development                                          |
| Lain-lain                                                             | 61.088                                          | 61.305                                          | Others                                                                          |
| Jumlah                                                                | <u>2.268.315</u>                                | <u>2.287.220</u>                                | Total                                                                           |

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**27. BEBAN KEUANGAN**

**27. FINANCE COSTS**

|                               | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                   |
|-------------------------------|-------------------------------------------------|-------------------------------------------------|-----------------------------------|
|                               | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                   |
| Pinjaman bank                 | 576.916                                         | 582.945                                         | Bank loans                        |
| Obligasi                      | 229.427                                         | 332.796                                         | Bonds                             |
| Pinjaman jangka pendek        | 59.572                                          | 15.802                                          | Short-term borrowings             |
| Liabilitas sewa               | 40.519                                          | 47.711                                          | Lease liabilities                 |
| Biaya pembongkaran aset tetap | 18.177                                          | 6.897                                           | Dismantling costs of fixed assets |
| Lain-lain                     | 13.479                                          | 48.212                                          | Others                            |
| Jumlah                        | <u>938.090</u>                                  | <u>1.034.363</u>                                | Total                             |

**28. (BEBAN) PENDAPATAN OPERASI LAINNYA –  
BERSIH**

**28. OTHER OPERATING (EXPENSES) REVENUES –  
NET**

|                                    | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                     |
|------------------------------------|-------------------------------------------------|-------------------------------------------------|-------------------------------------|
|                                    | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                     |
| Keuntungan (kerugian) selisih kurs | 7.478                                           | (1.097)                                         | Gain (loss) on foreign exchange     |
| Sewa                               | 6.360                                           | 20.251                                          | Rental                              |
| Keuntungan pelepasan<br>aset tetap | 40                                              | 3.926                                           | Gain on disposal of<br>fixed assets |
| Penjualan barang usang             | 7.275                                           | 7.128                                           | Sales of scrap materials            |
| Lain-lain - bersih                 | (51.571)                                        | 55.007                                          | Others - net                        |
| Jumlah                             | <u>(30.418)</u>                                 | <u>85.215</u>                                   | Total                               |

**29. LABA PER SAHAM**

**29. EARNINGS PER SHARE**

|                                                                           | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |                                                                    |
|---------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|--------------------------------------------------------------------|
|                                                                           | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |                                                                    |
| Laba tahun berjalan yang<br>diatribusikan kepada<br>pemilik entitas induk | <u>719.723</u>                                  | <u>1.713.984</u>                                | Profit for the year attributable<br>to owners of the parent entity |
| Total rata-rata tertimbang saham<br>yang beredar (lembar saham)           | <u>6.751.540.089</u>                            | <u>6.751.540.090</u>                            | Weighted average number of shares<br>outstanding (shares)          |
| Laba per saham dasar<br>(nilai penuh)                                     | <u>107</u>                                      | <u>254</u>                                      | Basic earnings per share<br>(full amount)                          |

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**29. LABA PER SAHAM (lanjutan)**

Perseroan tidak memiliki saham biasa yang berpotensi dilutif. Dengan demikian, laba per saham dilusian setara dengan laba per saham dasar.

**29. EARNINGS PER SHARE (continued)**

The Company has no potential dilutive ordinary shares. Therefore, the diluted earnings per share is equivalent to the basic earnings per share.

**30. LIABILITAS IMBALAN KERJA**

Estimasi liabilitas imbalan kerja tanggal 30 September 2024 dan 31 Desember 2023, adalah sebagai berikut:

**30. EMPLOYEE BENEFITS LIABILITIES**

The estimated employee benefits liabilities as of September 30, 2024 and December 31, 2023 are as follows:

**a. Liabilitas imbalan kerja jangka pendek**

**a. Short-term employee benefits liabilities**

|                                                                  | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                                               |
|------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------------------------|
| Tunjangan produktivitas, uang jasa, bonus Direktur dan Komisaris | 249.590                                                                            | 240.653                                       | Productivity allowance, incentives, and Directors' and Commissioners' bonuses |
| Tunjangan pegawai lainnya                                        | 163.929                                                                            | 232.351                                       | Other employee allowances                                                     |
| Jumlah                                                           | <u>413.519</u>                                                                     | <u>473.004</u>                                | Total                                                                         |

**b. Liabilitas imbalan kerja jangka panjang**

**b. Long-term employee benefits liabilities**

|                                                 | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                               |
|-------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Liabilitas imbalan pensiun                      | 789.338                                                                            | 784.247                                       | Pension benefits obligations                  |
| Liabilitas imbalan pasca kerja lainnya          | 1.293.560                                                                          | 1.188.849                                     | Other post employment benefits liabilities    |
| Liabilitas imbalan kerja jangka panjang lainnya | 435.300                                                                            | 474.665                                       | Other long-term employee benefits liabilities |
| Jumlah                                          | <u>2.518.198</u>                                                                   | <u>2.447.761</u>                              | Total                                         |

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

**b. Long-term employee benefits liabilities  
(continued)**

|                        | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                         |
|------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------|
| Tingkat kenaikan gaji: |                                                                                    |                                               | Salary increase:        |
| Program pensiun        | 3,00% - 7,50% per tahun/per annum                                                  | 3,00% - 7,50% per tahun/per annum             | Pension plan            |
| Imbalan kerja lainnya  | 3,50% - 10,00% per tahun/per annum                                                 | 3,50% - 10,00% per tahun/per annum            | Other employee benefits |
| Tingkat diskonto       | 6,45% - 7,24% per tahun/per annum                                                  | 6,45% - 7,24% per tahun/per annum             | Discount rate           |

Liabilitas bersih imbalan pensiun yang diakui di laporan posisi keuangan konsolidasian adalah sebagai berikut:

*The net liability for pension benefits recognised in the consolidated statements of financial position is as follows:*

|                                                 | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                               |
|-------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------------------------------|
| Nilai kini kewajiban imbalan pasti              | 4.046.914                                                                          | 3.988.434                                     | Present value of defined benefits obligation  |
| Nilai wajar aset program                        | (3.257.576)                                                                        | (3.204.187)                                   | Fair value of plan assets                     |
| Subjumlah                                       | 789.338                                                                            | 784.247                                       | Subtotal                                      |
| Liabilitas imbalan pascakerja lainnya           | 1.293.560                                                                          | 1.188.849                                     | Other post employment benefits liabilities    |
| Liabilitas imbalan kerja jangka panjang lainnya | 435.300                                                                            | 474.665                                       | Other long-term employee benefits liabilities |
| Subjumlah                                       | 1.728.860                                                                          | 1.663.514                                     | Subtotal                                      |
| Jumlah                                          | 2.518.198                                                                          | 2.447.761                                     | Total                                         |

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

Mutasi nilai kini liabilitas imbalan kerja adalah sebagai berikut:

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Long-term employee benefits liabilities  
(continued)**

Movements of the present value of employee benefits liabilities is as follows:

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b> |                                      |                                                                                 |                                                                                             |                         |                                                       |
|-------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------|
|                                                                   | Dana pensiun/<br><i>Pension fund</i> | Imbalan pasca<br>kerja lainnya/<br><i>Other post<br/>employment<br/>benefit</i> | Imbalan kerja<br>jangka panjang<br>lainnya/ <i>Other<br/>long-term employee<br/>benefit</i> | Jumlah/<br><i>Total</i> |                                                       |
| Saldo awal periode                                                | 3.988.434                            | 1.188.849                                                                       | 474.665                                                                                     | 5.651.948               | Balance at beginning of the period                    |
| Biaya jasa kini                                                   | 60.623                               | 75.111                                                                          | 55.331                                                                                      | 191.065                 | Current service cost                                  |
| Biaya jasa lalu                                                   | (501)                                | (5.157)                                                                         | (15.173)                                                                                    | (20.831)                | Past service cost                                     |
| Biaya bunga                                                       | 233.923                              | 54.555                                                                          | 3.836                                                                                       | 292.314                 | Interest cost                                         |
| Pengukuran kembali liabilitas<br>imbalan kerja                    |                                      |                                                                                 |                                                                                             |                         | Remeasurement on the employee<br>benefits liabilities |
| Perubahan asumsi keuangan                                         | 57.820                               | 25.513                                                                          | (27.871)                                                                                    | 55.462                  | Change in financial assumption                        |
| Penyesuaian atas pengalaman                                       | (125.212)                            | 19.320                                                                          | (67.119)                                                                                    | (173.011)               | Experience adjustments                                |
| Pembayaran manfaat                                                | (170.750)                            | (64.631)                                                                        | 11.631                                                                                      | (223.750)               | Benefits paid                                         |
| Kontribusi peserta                                                | 2.577                                | -                                                                               | -                                                                                           | 2.577                   | Participant contributions                             |
| Saldo akhir periode                                               | 4.046.914                            | 1.293.560                                                                       | 435.300                                                                                     | 5.775.774               | Balance at end of the period                          |

| <b>31 Desember/December 31, 2023</b>           |                                      |                                                                                 |                                                                                             |                         |                                                       |
|------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------|
|                                                | Dana pensiun/<br><i>Pension fund</i> | Imbalan pasca<br>kerja lainnya/<br><i>Other post<br/>employment<br/>benefit</i> | Imbalan kerja<br>jangka panjang<br>lainnya/ <i>Other<br/>long-term employee<br/>benefit</i> | Jumlah/<br><i>Total</i> |                                                       |
| Saldo awal tahun                               | 3.819.627                            | 1.218.137                                                                       | 567.624                                                                                     | 5.605.388               | Balance at beginning of year                          |
| Biaya jasa kini                                | 50.240                               | 60.563                                                                          | 88.365                                                                                      | 199.168                 | Current service cost                                  |
| Biaya jasa lalu                                | (439)                                | (24.752)                                                                        | (34.580)                                                                                    | (59.771)                | Past service cost                                     |
| Biaya bunga                                    | 288.511                              | 84.222                                                                          | 33.911                                                                                      | 406.644                 | Interest cost                                         |
| Pengukuran kembali liabilitas<br>imbalan kerja |                                      |                                                                                 |                                                                                             |                         | Remeasurement on the employee<br>benefits liabilities |
| Perubahan asumsi keuangan                      | 197.854                              | 7.931                                                                           | (1.801)                                                                                     | 203.984                 | Change in financial assumption                        |
| Penyesuaian atas pengalaman                    | (157.660)                            | (72.579)                                                                        | (105.976)                                                                                   | (336.215)               | Experience adjustments                                |
| Pembayaran manfaat                             | (214.301)                            | (84.673)                                                                        | (72.878)                                                                                    | (371.852)               | Benefits paid                                         |
| Kontribusi peserta                             | 4.602                                | -                                                                               | -                                                                                           | 4.602                   | Participant contributions                             |
| Saldo akhir tahun                              | 3.988.434                            | 1.188.849                                                                       | 474.665                                                                                     | 5.651.948               | Balance at end of year                                |

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

**b. Long-term employee benefits liabilities  
(continued)**

Beban imbalan kerja yang dibebankan pada laporan laba rugi dan penghasilan komprehensif lain konsolidasian merupakan jumlah neto dari:

Amounts recognised in the consolidated statement of profit or loss and other comprehensive income consists of the net total of the following amounts:

| <b>30 September /September 30, 2024 (Tidak diaudit/Unaudited)</b>                         |                                      |                                                                                 |                                                                                            |                         |                                                                                     |
|-------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------|
|                                                                                           | Dana pensiun/<br><i>Pension fund</i> | Imbalan pasca<br>kerja lainnya/<br><i>Other post<br/>employment<br/>benefit</i> | Imbalan kerja<br>jangka panjang<br>lainnya/<br><i>other long-term<br/>employee benefit</i> | Jumlah/<br><i>Total</i> |                                                                                     |
| Biaya jasa kini                                                                           | 60.623                               | 75.111                                                                          | 55.331                                                                                     | 191.065                 | Current service cost                                                                |
| Biaya jasa lalu                                                                           | (501)                                | (5.157)                                                                         | (15.173)                                                                                   | (20.831)                | Past service cost                                                                   |
| Biaya bunga bersih                                                                        | 233.923                              | 54.555                                                                          | 3.836                                                                                      | 292.314                 | Net interest expense                                                                |
| Perubahan asumsi keuangan                                                                 | -                                    | -                                                                               | (32)                                                                                       | (32)                    | Changes in financial assumptions                                                    |
| Penyesuaian atas pengalaman                                                               | -                                    | -                                                                               | 21.433                                                                                     | 21.433                  | Experience adjustment                                                               |
| Komponen dari biaya imbalan pasti yang diakui dalam laba rugi                             | 294.045                              | 124.509                                                                         | 65.395                                                                                     | 483.949                 | Components of defined benefit costs recognised in profit or loss                    |
| Pengukuran kembali liabilitas imbalan pasti - bersih:                                     |                                      |                                                                                 |                                                                                            |                         | Remeasurement on the net defined benefit liability:                                 |
| Perubahan dampak batas atas aset, tidak termasuk bunga bersih                             | 75.498                               | -                                                                               | -                                                                                          | 75.498                  | Change in the effect of the asset ceiling, excluding amount of net interest expense |
| Perubahan asumsi keuangan                                                                 | 57.820                               | 25.513                                                                          | (27.839)                                                                                   | 55.494                  | Changes in financial assumptions                                                    |
| Penyesuaian atas pengalaman                                                               | (125.212)                            | 19.320                                                                          | (88.551)                                                                                   | (194.443)               | Experience adjustment                                                               |
| Imbal hasil aset program (tidak termasuk jumlah yang dimasukkan dalam beban bunga bersih) | 66.650                               | -                                                                               | -                                                                                          | 66.650                  | Return on plan assets (excluding amounts included in net interest expense)          |
| Komponen beban imbalan pasti yang diakui dalam penghasilan komprehensif lain              | 74.756                               | 44.833                                                                          | (116.390)                                                                                  | 3.199                   | Components of defined benefit costs recognised in other comprehensive income        |
| Jumlah                                                                                    | 368.801                              | 169.342                                                                         | (50.995)                                                                                   | 487.148                 | Total                                                                               |

| <b>30 September /September 30, 2023 (Tidak diaudit/Unaudited)</b>                         |                                      |                                                                                 |                                                                                            |                         |                                                                                     |
|-------------------------------------------------------------------------------------------|--------------------------------------|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-------------------------|-------------------------------------------------------------------------------------|
|                                                                                           | Dana pensiun/<br><i>Pension fund</i> | Imbalan pasca<br>kerja lainnya/<br><i>Other post<br/>employment<br/>benefit</i> | Imbalan kerja<br>jangka panjang<br>lainnya/<br><i>other long-term<br/>employee benefit</i> | Jumlah/<br><i>Total</i> |                                                                                     |
| Biaya jasa kini                                                                           | 48.470                               | 40.316                                                                          | 71.799                                                                                     | 160.585                 | Current service cost                                                                |
| Biaya jasa lalu                                                                           | 261                                  | -                                                                               | (28.911)                                                                                   | (28.650)                | Past service cost                                                                   |
| Beban bunga bersih                                                                        | 72.983                               | 76.313                                                                          | 34.459                                                                                     | 183.755                 | Net interest expense                                                                |
| Perubahan asumsi keuangan                                                                 | -                                    | -                                                                               | 5.007                                                                                      | 5.007                   | Changes in financial assumptions                                                    |
| Penyesuaian atas pengalaman                                                               | -                                    | -                                                                               | 1.900                                                                                      | 1.900                   | Experience adjustment                                                               |
| Komponen dari biaya imbalan pasti yang diakui dalam laba rugi                             | 121.714                              | 116.629                                                                         | 84.254                                                                                     | 322.597                 | Components of defined benefit costs recognised in profit or loss                    |
| Perubahan dampak batas atas aset, tidak termasuk bunga bersih                             | 263.004                              | -                                                                               | -                                                                                          | 263.004                 | Change in the effect of the asset ceiling, excluding amount of net interest expense |
| Perubahan asumsi keuangan                                                                 | 47.411                               | (21.511)                                                                        | -                                                                                          | 25.900                  | Changes in financial assumptions                                                    |
| Penyesuaian atas pengalaman                                                               | (57.763)                             | (15.780)                                                                        | -                                                                                          | (73.543)                | Experience adjustment                                                               |
| Imbal hasil aset program (tidak termasuk jumlah yang dimasukkan dalam beban bunga bersih) | (161.779)                            | -                                                                               | -                                                                                          | (161.779)               | Return on plan assets (excluding amounts included in net interest expense)          |
| Komponen beban imbalan pasti yang diakui dalam penghasilan komprehensif lain              | 90.873                               | (37.291)                                                                        | -                                                                                          | 53.582                  | Components of defined benefit costs recognised in other comprehensive income        |
| Jumlah                                                                                    | 212.587                              | 79.338                                                                          | 84.254                                                                                     | 376.179                 | Total                                                                               |

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

**b. Long-term employee benefits liabilities  
(continued)**

Perubahan dalam nilai wajar aset program adalah sebagai berikut:

Changes in the fair value of plan assets are as follows:

|                                                           | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                        |
|-----------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------------|
| Saldo awal periode                                        | 3.204.187                                                                          | 3.129.765                                     | Balance at beginning of the period                     |
| Pendapatan bunga                                          | 128.643                                                                            | 147.052                                       | Interest income                                        |
| Kontribusi pemberi kerja                                  | 96.454                                                                             | 118.050                                       | Employer contributions                                 |
| Kontribusi peserta                                        | 2.577                                                                              | 4.602                                         | Participant contributions                              |
| Pembayaran manfaat                                        | (170.750)                                                                          | (214.301)                                     | Benefits paid                                          |
| Pengukuran kembali atas<br>Nilai wajar neto aset program: |                                                                                    |                                               | Remeasurement on the net<br>Fair value of plan assets: |
| Imbal hasil atas aset program                             | (66.651)                                                                           | (43.984)                                      | Return on plan assets                                  |
| Penyesuaian atas aset program                             | 63.116                                                                             | 63.003                                        | Adjustment for asset program                           |
| Saldo akhir periode                                       | <u>3.257.576</u>                                                                   | <u>3.204.187</u>                              | Balance at end of the period                           |

Aset program terdiri dari:

Plan assets comprise the following:

|                       | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                       |
|-----------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-----------------------|
| Surat Berharga Negara | 29%                                                                                | 29%                                           | Government Bonds      |
| Kas dan deposito      | 22%                                                                                | 22%                                           | Cash and time deposit |
| Obligasi              | 16%                                                                                | 16%                                           | Bonds                 |
| Tanah dan bangunan    | 14%                                                                                | 14%                                           | Land and buildings    |
| Penempatan langsung   | 11%                                                                                | 11%                                           | Direct placement      |
| Reksadana             | 4%                                                                                 | 4%                                            | Mutual funds          |
| Saham                 | 4%                                                                                 | 4%                                            | Stocks                |
| Jumlah                | <u>100%</u>                                                                        | <u>100%</u>                                   | Total                 |

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

**b. Long-term employee benefits liabilities  
(continued)**

Sensitivitas dari kewajiban imbalan pasti terhadap perubahan asumsi aktuarial utama adalah sebagai berikut:

The sensitivity of the defined benefit obligation to changes in the principal actuarial assumptions is as follows:

**30 September /September 30, 2024 (Tidak diaudit/Unaudited)**

| <b>Dampak atas kewajiban imbalan pasti/<br/>Impact on defined benefit obligation</b> |                                                           |                                                            |                                                             |                         |
|--------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|-------------------------|
|                                                                                      | <b>Perubahan<br/>asumsi/<br/>Change in<br/>assumption</b> | <b>Kenaikan<br/>asumsi/<br/>Increase in<br/>assumption</b> | <b>Penurunan<br/>asumsi/<br/>Decrease in<br/>assumption</b> |                         |
| Tingkat diskonto                                                                     | 1,0%                                                      | Penurunan sebesar/<br>Decrease by Rp247.334                | Kenaikan sebesar/<br>Increase by Rp265.281                  | Discount rate           |
| Kenaikan gaji masa datang                                                            | 1,0%                                                      | Kenaikan sebesar/<br>Increase by Rp116.139                 | Penurunan sebesar/<br>Decrease by Rp127.646                 | Future salary increment |

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| <b>Dampak atas kewajiban imbalan pasti/<br/>Impact on defined benefit obligation</b> |                                                           |                                                            |                                                             |                         |
|--------------------------------------------------------------------------------------|-----------------------------------------------------------|------------------------------------------------------------|-------------------------------------------------------------|-------------------------|
|                                                                                      | <b>Perubahan<br/>asumsi/<br/>Change in<br/>assumption</b> | <b>Kenaikan<br/>asumsi/<br/>Increase in<br/>assumption</b> | <b>Penurunan<br/>asumsi/<br/>Decrease in<br/>assumption</b> |                         |
| Tingkat diskonto                                                                     | 1,0%                                                      | Penurunan sebesar/<br>Decrease by Rp231.854                | Kenaikan sebesar/<br>Increase by Rp280.761                  | Discount rate           |
| Kenaikan gaji masa datang                                                            | 1,0%                                                      | Kenaikan sebesar/<br>Increase by Rp131.619                 | Penurunan sebesar/<br>Decrease by Rp112.166                 | Future salary increment |

Analisa sensitivitas didasarkan pada perubahan atas satu asumsi aktuarial dimana asumsi lainnya dianggap konstan.

The sensitivity analyses are based on a change in an assumption while holding all other assumptions constant.

Dalam prakteknya, hal ini jarang terjadi dan perubahan beberapa asumsi mungkin saling berkorelasi. Analisa sensitivitas tersebut dihitung menggunakan metode yang sama (projected unit credit).

In practice, this is unlikely to occur, and changes in some of the assumptions may be correlated. The sensitivity analyses are calculated using the same method (projected unit credit).

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**30. LIABILITAS IMBALAN KERJA (lanjutan)**

**b. Liabilitas imbalan kerja jangka panjang  
(lanjutan)**

Melalui program imbalan pasti, Grup menghadapi sejumlah risiko material sebagai berikut:

- **Perubahan imbal hasil obligasi**  
Liabilitas imbalan kerja yang dihitung berdasarkan PSAK 219 (dahulu PSAK 24) menggunakan tingkat diskonto obligasi. Jika tingkat diskonto tersebut turun, maka kewajiban imbalan pasti akan cenderung mengalami kenaikan.
- **Tingkat kenaikan gaji**  
Liabilitas imbalan kerja Grup berhubungan dengan tingkat kenaikan gaji. Semakin tinggi tingkat kenaikan gaji akan menyebabkan semakin besarnya jumlah liabilitas.
- **Volatilitas aset**  
Liabilitas program dihitung menggunakan tingkat diskonto yang merujuk kepada tingkat imbal hasil obligasi pemerintah/Perseroan. Jika imbal hasil aset program lebih rendah, maka akan menghasilkan defisit program.

Durasi rata-rata dari kewajiban imbalan pada tanggal 30 September 2024 adalah 5 tahun untuk program dana pensiun dan 11 tahun untuk program manfaat lainnya (31 Desember 2023: 5 tahun dan 11 tahun).

Pada tanggal 30 September 2024, Grup diharapkan membayar iuran sebesar Rp235.566 untuk program manfaat pasti selama tahun anggaran berikutnya (31 Desember 2023: Rp235.566).

**30. EMPLOYEE BENEFITS LIABILITIES (continued)**

**b. Long-term employee benefits liabilities  
(continued)**

Through its defined benefit pension plans, the Group is exposed to a number of material risks of which are detailed below:

- **Changes in bond yields**  
The employee benefit obligations calculated under SFAS 219 (SFAS 24 before) use a discount rate on bond yields. If bond yields decrease, the defined benefit will tend to increase.
- **Salary growth rate**  
The Group's employee benefits obligations are linked to salary growth rate. Higher salary growth rate will lead to higher liabilities.
- **Asset volatility**  
The employee benefit obligations are calculated using a discount rate referred to government/corporate bond yields. If plan assets underperform this yield, this will create a plan deficit.

The average duration of the benefit obligation at September 30, 2024 was 5 years for pension benefits and 11 years for other employee benefits (December 31, 2023: 5 years and 11 years).

As of September 30, 2024 the Group expected to make a contribution amounting to Rp235,566 to the defined benefit plans during the next financial year (December 31, 2023: Rp235,566).

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI**

**Sifat Hubungan dengan Pihak Berelasi  
Sifat Hubungan/Relationship**

- Pemegang saham utama/Majority shareholder
  
- Entitas sepengendali:  
Badan Usaha Milik Negara (BUMN)/  
*Entities under common control:  
State-owned Enterprise (SOE)*

**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES**

***Nature of Relationships with Related Parties*  
Pihak berelasi/Related parties**

- Pemerintah Republik Indonesia/  
*Government of Republic of Indonesia*
  
- PT Adhi Karya (Persero) Tbk
- PT Adhi Persada Beton
- PT Adhi Persada Gedung
- PT Inhutani II
- PT Aerofood Indonesia
- PT Amarta Karya (Persero)
- PT Aneka Tambang Tbk
- PT Asuransi Jasa Indonesia
- PT Asuransi Jiwa Inhealth Indonesia
- PT Asuransi Jiwasraya (Persero)
- PT Bank Mandiri (Persero) Tbk
- PT Bank Mandiri Taspen
- PT Bank Negara Indonesia (Persero) Tbk
- PT BNI Sekuritas
- PT Bank Rakyat Indonesia (Persero) Tbk
- PT Bank Syariah Indonesia Tbk
- PT Bank Tabungan Negara (Persero) Tbk
- PT Barata Indonesia (Persero)
- PT Baturaja Daya Insani
- PT Berkah Multi Cargo
- PT Berlian Manyar Sejahtera
- PT BioFarma (Persero)
- PT Brantas Abipraya (Persero)
- PT Bukit Asam Tbk
- PT Bukit Energi Service Terpadu
- PT Dahana (Persero)
- PT Garuda Indonesia (Persero) Tbk
- PT Garuda Maintenance Facility Aero Asia Tbk
- PT HaKaAston
- PT Utama Karya (Persero)
- PT Indonesia Comnets Plus
- PT Infomedia Nusantara
- PT Jasa Marga (Persero) Tbk
- PT Jasamarga Tollroad Maintenance
- PT KA Properti Manajemen
- PT Kereta Api Indonesia (Persero)
- PT KA Logistik
- PT Krakatau Bandar Samudera
- PT Krakatau Daya Listrik
- PT Krakatau Engineering
- PT Krakatau Jasa Industri
- PT Krakatau Tirta Industri
- PT Lamong Energi Indonesia
- PT Mitra Niaga Madani
- PT Nindya Karya
- PT Pelabuhan Indonesia (Persero)
- PT Pelindo Multi Terminal
- PT Pelabuhan Tanjung Priok
- PT Pemalang Batang Toll Road
- PT Perkebunan Nusantara I

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
(lanjutan)**

**Sifat Hubungan dengan Pihak Berelasi  
Sifat Hubungan/Relationship (lanjutan)**

- Entitas sepengendali (lanjutan):  
Badan Usaha Milik Negara (BUMN)  
*Entities under common control (continued):  
State-owned Enterprise (SOE)*

**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

***Nature of Relationships with Related Parties*  
Pihak berelasi/Related parties (continued)**

- PT Perkebunan Nusantara III
- PT Perkebunan Nusantara IV
- PT Pertamina (Persero)
- PT Pertamina Bina Medika
- PT Pertamina EP
- PT Pertamina Gas
- PT Pertamina Niaga
- PT Pertamina Hulu Mahakam
- PT Pertamina Patra Niaga
- PT Pertamina Trans Kontinental
- Perum Jasa Tirta
- Perum Percetakan Uang Republik Indonesia
- Perum Perhutani
- PT Peruri Properti
- PT Perusahaan Listrik Negara (Persero)
- PT Perusahaan Perdagangan Indonesia
- PT Petrokimia Gresik
- PT Petrokimia Kayaku
- PT Petrosida Gresik
- PT PGAS Solution
- PT Pindad
- PT Pos Indonesia (Persero)
- PT Pos Logistik
- PT Pembangunan Perumahan (Persero) Tbk
- PT PP Presisi Tbk
- PT PP Urban
- PT Pupuk Indonesia (Persero)
- PT Pupuk Indonesia Logistik
- PT Pupuk Indonesia Niaga
- PT Pupuk Sriwidjaya Palembang
- PT Recon Sarana Utama
- PT Rekayasa Industri
- PT Semen Kupang (Persero)
- PT Sigma Cipta Caraka
- PT Sucofindo
- PT Surveyor Indonesia
- PT Telkom Indonesia (Persero) Tbk
- PT Telekomunikasi Seluler
- PT Telemedia Dinamika Sarana
- PT Varuna Tirta Prakasya (Persero)
- PT Virama Karya (Persero)
- PT Timah Investasi Mineral
- PT Waskita Beton Precast Tbk
- PT Waskita Karya (Persero) Tbk
- PT Waskita Sriwijaya Tol
- PT Waskita Bumi Wira
- PT Waskita Tol Road
- PT Wijaya Karya (Persero) Tbk
- PT Wijaya Karya Bangunan Gedung Tbk
- PT Wijaya Karya Beton Tbk
- PT Wijaya Karya Industri dan Konstruksi

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
(lanjutan)**

**Sifat Hubungan dengan Pihak Berelasi  
Sifat Hubungan/Relationship (lanjutan)**

- Entitas sepengendali (lanjutan):  
Badan Usaha Milik Negara (BUMN)  
*Entities under common control (continued):  
State-owned Enterprise (SOE)*
- Entitas asosiasi/Associates
- Entitas ventura bersama/Joint venture
- Entitas dimana Perseroan memiliki pengaruh signifikan secara tidak langsung/  
*Entities which the Company has indirect significant influence*
- Entitas adalah suatu program imbalan pasca kerja untuk imbalan kerja dari Perseroan atau entitas anak/  
*Entities is a post-employment benefit plan for the benefit of employees of the Company of subsidiaries*
- Personil manajemen kunci/  
*Key management personnel/*

**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

***Nature of Relationships with Related Parties*  
Pihak berelasi/Related parties (continued)**

- PT Wijaya Karya Realty
- PT Wijaya Karya Pracetak Gedung Tbk
- PT Wijaya Karya Realty
- PT Swadaya Graha
- PT Igasar
- PT Mitra Kiara Indonesia
- PT Karya Logistik Nusantara
- PT Krakatau Semen Indonesia
- Koperasi Karyawan Semen Baturaja
- Koperasi Karyawan Semen Tonasa
- Koperasi Karyawan Usaha Sejahtera Bersama
- Koperasi Karyawan Warga Varia Usaha Beton
- Koperasi Keluarga Besar Semen Padang
- Semen Indonesia Cooperative
- Koperasi Warga UTSG
- PT Cipta Nirmala
- PT EMKL Topabiring
- PT Kabau Sirah Semen Padang
- PT Konsulta Semen Gresik
- PT Pasoka Sumber Karya
- PT PBM Biringkasi Raya
- PT Pelayaran Tonasa Lines
- PT Prima Karya Manunggal
- PT Sumatera Utara Perkasa Semen
- PT Swabina Gatra
- PT Swabina Gatra Travel
- PT Yasiga Sarana Utama
- Rumah Sakit Semen Padang
- Semen Gresik Foundation
- Semen Indonesia Foundation
- Dana Pensiun Semen Gresik
- Dana Pensiun Semen Padang
- Dana Pensiun Semen Tonasa
- Dewan Komisaris dan Direksi Perseroan dan entitas/  
*Board of Commissioner and Directors of the Company and subsidiaries*

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI**  
(lanjutan)

**31. NATURE OF RELATIONSHIP AND  
TRANSACTIONS WITH RELATED PARTIES**  
(continued)

**a. Transaksi-transaksi Pihak Berelasi**

Rincian transaksi dengan pihak berelasi adalah sebagai berikut:

**a. Transactions with Related Parties**

The details of transactions with related parties are as follows:

|                                                                                     | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |
|-------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                                                                     | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |
| <b>Penjualan produk/Sales of goods</b>                                              |                                                 |                                                 |
| Semen Indonesia Cooperative                                                         | 1.092.988                                       | 1.086.827                                       |
| PT Adhi Karya (Persero) Tbk                                                         | 111.099                                         | 48.145                                          |
| PT PP (Persero) Tbk                                                                 | 102.943                                         | 88.239                                          |
| PT Adhi Persada Beton                                                               | 100.652                                         | 59.175                                          |
| PT Wijaya Karya Beton Tbk                                                           | 68.305                                          | 43.944                                          |
| PT Karya Logistik Nusantara                                                         | 66.529                                          | -                                               |
| Koperasi Keluarga Besar Semen Padang                                                | 30.286                                          | 42.701                                          |
| PT Mitra Kiara Indonesia                                                            | 28.629                                          | 10.715                                          |
| PT Prima Karya Manunggal                                                            | 23.284                                          | 15.245                                          |
| PT Hutama Karya (Persero)                                                           | 22.565                                          | 88.712                                          |
| PT Brantas Abipraya (Persero) Tbk                                                   | 17.475                                          | 3.435                                           |
| PT PP Presisi Tbk                                                                   | 13.993                                          | 31.873                                          |
| PT Pupuk Indonesia (Persero)                                                        | 12.738                                          | 27.625                                          |
| PT Perusahaan Perdagangan Indonesia (Persero)                                       | 12.517                                          | 7.769                                           |
| PT Wijaya Karya (Persero) Tbk                                                       | 11.197                                          | 6.032                                           |
| PT Waskita Beton Precast Tbk                                                        | 9.449                                           | -                                               |
| PT Nindya Karya (Persero)                                                           | 8.402                                           | 1.504                                           |
| PT Adhi Persada Gedung                                                              | 7.901                                           | 2.473                                           |
| PT Jasa Marga (Persero) Tbk                                                         | 5.791                                           | 2.851                                           |
| PT Perkebunan Nusantara III                                                         | 3.162                                           | 2.271                                           |
| PT Wijaya Karya Bangunan Gedung Tbk                                                 | 2.493                                           | 8.411                                           |
| PT PP Urban                                                                         | 182                                             | 4.407                                           |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)                    | 8.256                                           | 10.898                                          |
| <b>Jumlah/Total</b>                                                                 | <b>1.760.836</b>                                | <b>1.593.252</b>                                |
| Sebagai persentase terhadap jumlah pendapatan/<br>As a percentage of total revenues | <b>6,70%</b>                                    | <b>5,76%</b>                                    |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
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**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**a. Transaksi-transaksi Pihak Berelasi  
(lanjutan)**

**a. Transactions with Related Parties (continued)**

|                                                                            | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 30 September/<br>September 30,<br>2023<br>(Tidak diaudit/<br>Unaudited) |
|----------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|
| <b>Pembelian produk dan jasa/Purchases of goods and services</b>           |                                                                         |                                                                         |
| PT Perusahaan Listrik Negara (Persero)                                     | 2.023.029                                                               | 2.114.954                                                               |
| PT Utama Karya (Persero)                                                   | 422.950                                                                 | 121.622                                                                 |
| PT Pelayaran Tonasa Lines                                                  | 321.926                                                                 | 327.275                                                                 |
| PT Swabina Gatra                                                           | 127.429                                                                 | 136.256                                                                 |
| PT Kereta Api Indonesia (Persero)                                          | 124.981                                                                 | 113.656                                                                 |
| PT Asuransi Jasa Indonesia (Persero)                                       | 119.500                                                                 | 451                                                                     |
| PT Pasoka Sumber Karya                                                     | 118.025                                                                 | 147.917                                                                 |
| PT PBM Biringkasi Raya                                                     | 114.335                                                                 | 111.307                                                                 |
| PT Dahana (Persero)                                                        | 105.669                                                                 | 97.906                                                                  |
| PT Asuransi Jiwa Inhealth Indonesia                                        | 103.484                                                                 | 60.327                                                                  |
| PT Pertamina (Persero)                                                     | 98.839                                                                  | 57.765                                                                  |
| PT Petrokima Gresik                                                        | 84.695                                                                  | 93.525                                                                  |
| Semen Indonesia Cooperative                                                | 74.115                                                                  | 112.500                                                                 |
| PT Bukit Asam Tbk                                                          | 67.600                                                                  | 277.014                                                                 |
| Koperasi Keluarga Besar Semen Padang                                       | 63.608                                                                  | 63.579                                                                  |
| PT Pertamina Patra Niaga                                                   | 53.969                                                                  | 66.719                                                                  |
| PT EMKL Topabiring                                                         | 49.002                                                                  | 56.549                                                                  |
| PT Yasiga Sarana Utama                                                     | 39.629                                                                  | 44.401                                                                  |
| Koperasi Karyawan Usaha Sejahtera Bersama                                  | 39.372                                                                  | 61.165                                                                  |
| Koperasi Karyawan Semen Tonasa                                             | 35.824                                                                  | 3.453                                                                   |
| Koperasi Karyawan Warga Varia Usaha Beton                                  | 35.613                                                                  | 49.576                                                                  |
| PT Pos Indonesia Logistik                                                  | 32.766                                                                  | 46.522                                                                  |
| PT Kabau Sirah Semen Padang                                                | 32.500                                                                  | 8.992                                                                   |
| PT Pelabuhan Indonesia (Persero)                                           | 31.870                                                                  | 51.435                                                                  |
| PT Prima Karya Manunggal                                                   | 29.159                                                                  | 28.198                                                                  |
| PT Konsulta Semen Gresik                                                   | 24.579                                                                  | 30.682                                                                  |
| Dana Pensiun Semen Padang                                                  | 20.101                                                                  | 15.982                                                                  |
| PT Sucofindo                                                               | 18.687                                                                  | 11.068                                                                  |
| PT Bukit Energi Service Terpadu                                            | 18.450                                                                  | -                                                                       |
| PT Swadaya Graha                                                           | 17.723                                                                  | 16.527                                                                  |
| Dana Pensiun Semen Gresik                                                  | 13.582                                                                  | 13.028                                                                  |
| PT Aneka Tambang (Persero) Tbk                                             | 13.209                                                                  | 6.810                                                                   |
| PT Telekomunikasi Indonesia                                                | 12.856                                                                  | 12.242                                                                  |
| PT Igaras                                                                  | 11.690                                                                  | 16.949                                                                  |
| PT Krakatau Bandar Samudera                                                | 11.050                                                                  | 11.050                                                                  |
| PT Lamong Energi Indonesia                                                 | 4.518                                                                   | -                                                                       |
| PT PGAS Solution                                                           | 4.306                                                                   | 5.433                                                                   |
| PT Krakatau Daya Listrik                                                   | 4.136                                                                   | 4.525                                                                   |
| PT Mitra Kiara Indonesia                                                   | 3.984                                                                   | -                                                                       |
| PT Telekomunikasi Seluler                                                  | 3.598                                                                   | 3.112                                                                   |
| PT Pelindo Multi Terminal                                                  | 3.554                                                                   | -                                                                       |
| PT Krakatau Semen Indonesia                                                | 3.468                                                                   | 1.539                                                                   |
| PT Pertamina Bina Medika                                                   | -                                                                       | 6.530                                                                   |
| PT Pelabuhan Tanjung Priok                                                 | -                                                                       | 4.966                                                                   |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)           | 12.359                                                                  | 54.240                                                                  |
| Jumlah/Total                                                               | 4.551.739                                                               | 4.467.746                                                               |
| Sebagai persentase terhadap jumlah beban/<br>As a percentage of total cost | 18,65%                                                                  | 18,39%                                                                  |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
(lanjutan)**

**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**a. Transaksi-transaksi Pihak Berelasi (lanjutan)**

**a. Transactions with Related Parties (continued)**

|                                                                                                     | <b>30 September/<br/>September 30,<br/>2024</b> | <b>30 September/<br/>September 30,<br/>2023</b> |
|-----------------------------------------------------------------------------------------------------|-------------------------------------------------|-------------------------------------------------|
|                                                                                                     | (Tidak diaudit/<br>Unaudited)                   | (Tidak diaudit/<br>Unaudited)                   |
| <b>Penghasilan keuangan/Finance income</b>                                                          |                                                 |                                                 |
| Entitas induk/Parent entity                                                                         |                                                 |                                                 |
| PT Bank Negara Indonesia (Persero) Tbk                                                              | 21.109                                          | 19.779                                          |
| PT Bank Tabungan Negara (Persero) Tbk                                                               | 20.930                                          | 795                                             |
| PT Bank Rakyat Indonesia (Persero) Tbk                                                              | 20.137                                          | 35.692                                          |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)                                    | 5.650                                           | 2.458                                           |
| Jumlah/Total                                                                                        | <u>67.826</u>                                   | <u>58.724</u>                                   |
| Sebagai persentase terhadap jumlah penghasilan keuangan/<br>As a percentage of total finance income | <u>41,94%</u>                                   | <u>43,00%</u>                                   |
| <b>Beban keuangan/Finance costs</b>                                                                 |                                                 |                                                 |
| Entitas sepengendali - BUMN/Under common control - SOE :                                            |                                                 |                                                 |
| PT Bank Negara Indonesia (Persero) Tbk                                                              | 268.768                                         | 253.370                                         |
| PT Bank Mandiri (Persero) Tbk                                                                       | 60.086                                          | 60.570                                          |
| PT Bank Syariah Indonesia Tbk                                                                       | 44.090                                          | 49.046                                          |
| Jumlah/Total                                                                                        | <u>372.944</u>                                  | <u>362.986</u>                                  |
| Sebagai persentase terhadap jumlah beban keuangan/<br>As a percentage of total finance costs        | <u>39,76%</u>                                   | <u>35,09%</u>                                   |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
(lanjutan)**

**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**b. Saldo dengan pihak berelasi**

**b. Balances with related parties**

|                                                                             | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-----------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Aset/Assets</b>                                                          |                                                                                    |                                               |
| <b>Kas dan setara kas/Cash and cash equivalents</b>                         |                                                                                    |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                                      | 1.202.979                                                                          | 1.297.471                                     |
| PT Bank Mandiri (Persero) Tbk                                               | 660.373                                                                            | 977.418                                       |
| PT Bank Syariah Indonesia Tbk                                               | 394.214                                                                            | 187.216                                       |
| PT Bank Tabungan Negara (Persero) Tbk                                       | 220.076                                                                            | 1.251.771                                     |
| PT Bank Rakyat Indonesia (Persero) Tbk                                      | 213.542                                                                            | 1.065.668                                     |
| Jumlah/Total                                                                | <u>2.691.184</u>                                                                   | <u>4.779.544</u>                              |
| Sebagai persentase terhadap jumlah aset/<br>As a percentage of total assets | <u>3,42%</u>                                                                       | <u>5,84%</u>                                  |
| <b>Kas yang dibatasi penggunaannya/<br/>Restricted cash</b>                 |                                                                                    |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                                      | 9.887                                                                              | 9.721                                         |
| PT Bank Mandiri (Persero) Tbk                                               | 5.265                                                                              | 5.235                                         |
| PT Bank Rakyat Indonesia (Persero) Tbk                                      | -                                                                                  | 100                                           |
| Jumlah/Total                                                                | <u>15.152</u>                                                                      | <u>15.056</u>                                 |
| Sebagai persentase terhadap jumlah aset/<br>As a percentage of total assets | <u>0,02%</u>                                                                       | <u>0,02%</u>                                  |
| <b>Investasi jangka pendek/Short-term investments</b>                       |                                                                                    |                                               |
| PT Mitra Kiara Indonesia                                                    | 45.001                                                                             | 45.001                                        |
| PT Swabina Gatra                                                            | 6.299                                                                              | 6.299                                         |
| PT Waskita Beton Precast                                                    | 1.828                                                                              | 1.828                                         |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)            | 402                                                                                | 402                                           |
| Jumlah/Total                                                                | <u>53.530</u>                                                                      | <u>53.530</u>                                 |
| Sebagai persentase terhadap jumlah aset/<br>As a percentage of total assets | <u>0,07%</u>                                                                       | <u>0,07%</u>                                  |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
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**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**b. Saldo dengan pihak berelasi (lanjutan)**

**b. Balances with related parties (continued)**

|                                                                             | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 31 Desember/<br>December 31,<br>2023 |
|-----------------------------------------------------------------------------|-------------------------------------------------------------------------|--------------------------------------|
| <b>Aset (lanjutan)/Assets (continued)</b>                                   |                                                                         |                                      |
| <b>Piutang usaha /Trade receivables</b>                                     |                                                                         |                                      |
| PT Adhi Persada Beton                                                       | 152.235                                                                 | 90.515                               |
| PT Pembangunan Perumahan (Persero) Tbk                                      | 115.587                                                                 | 106.950                              |
| PT Adhi Karya (Persero) Tbk                                                 | 89.700                                                                  | 112.913                              |
| PT Wijaya Karya Beton Tbk                                                   | 81.011                                                                  | 116.609                              |
| Semen Indonesia Cooperative                                                 | 61.877                                                                  | 151.607                              |
| PT Karya Logistik Nusantara                                                 | 50.952                                                                  | -                                    |
| PT Igasar                                                                   | 46.792                                                                  | 46.839                               |
| PT Mitra Kiara Indonesia                                                    | 41.928                                                                  | 15.588                               |
| PT Utama Karya (Persero)                                                    | 31.316                                                                  | 64.178                               |
| PT Semen Kupang (Persero)                                                   | 23.528                                                                  | 25.588                               |
| PT Swadaya Graha                                                            | 19.143                                                                  | 12.935                               |
| PT Wijaya Karya Bangunan Gedung Tbk                                         | 17.745                                                                  | 24.205                               |
| PT Waskita Beton Precast Tbk                                                | 11.302                                                                  | 923                                  |
| PT Wijaya Karya (Persero) Tbk                                               | 10.408                                                                  | 14.409                               |
| PT Pupuk Sriwidjaja Palembang                                               | 9.614                                                                   | 10.748                               |
| PT Waskita Karya (Persero) Tbk                                              | 8.657                                                                   | 16.240                               |
| PT Nindya Karya (Persero)                                                   | 7.096                                                                   | 955                                  |
| PT Brantas Abipraya (Persero)                                               | 6.934                                                                   | 5.494                                |
| PT Jasa Marga (Persero) Tbk                                                 | 6.108                                                                   | 7.078                                |
| PT PP Presisi Tbk                                                           | 4.672                                                                   | 7.327                                |
| PT PP Urban                                                                 | 4.445                                                                   | 8.491                                |
| PT HaKaAston                                                                | 4.364                                                                   | 7.124                                |
| PT Adhi Persada Gedung                                                      | 4.093                                                                   | 8.758                                |
| Koperasi Keluarga Besar Semen Padang                                        | 2.588                                                                   | 9.672                                |
| PT Prima Karya Manunggal                                                    | 1.350                                                                   | 4.657                                |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)            | 20.197                                                                  | 25.625                               |
| <b>Jumlah/Total</b>                                                         | <b>833.642</b>                                                          | <b>895.428</b>                       |
| Sebagai persentase terhadap jumlah aset/<br>As a percentage of total assets | 1,06%                                                                   | 1,09%                                |
| <b>Piutang lain-lain/Other receivables</b>                                  |                                                                         |                                      |
| Entitas sepengendali - BUMN/Under common control - SOE:                     |                                                                         |                                      |
| PT Pertamina Hulu Mahakam                                                   | 80.632                                                                  | 55.426                               |
| PT Krakatau Semen Indonesia                                                 | 37.086                                                                  | 24.278                               |
| PT Swadaya Graha                                                            | 26.897                                                                  | 22.859                               |
| PT Mitra Kiara Indonesia                                                    | 26.041                                                                  | 22.529                               |
| Rumah Sakit Semen Padang                                                    | 17.169                                                                  | 13.882                               |
| PT Pertamina (Persero)                                                      | 10.085                                                                  | 4.126                                |
| Semen Gresik Foundation                                                     | 4.369                                                                   | 4.357                                |
| PT Asuransi Jasa Indonesia (Persero)                                        | 4.047                                                                   | 4.047                                |
| PT Pertamina EP                                                             | 1.492                                                                   | 30.373                               |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)            | 18.102                                                                  | 15.042                               |
| <b>Jumlah/Total</b>                                                         | <b>225.921</b>                                                          | <b>196.919</b>                       |
| Sebagai persentase terhadap jumlah aset/<br>As a percentage of total assets | 0,29%                                                                   | 0,24%                                |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI  
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**31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**b. Saldo dengan pihak berelasi (lanjutan)**

**b. Balances with related parties (continued)**

|                                                                                               | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Liabilitas/Liabilities</b>                                                                 |                                                                                    |                                               |
| <b>Utang usaha/Trade payables</b>                                                             |                                                                                    |                                               |
| PT Perusahaan Listrik Negara (Persero)                                                        | 252.624                                                                            | 261.574                                       |
| PT Pelayaran Tonasa Lines                                                                     | 141.750                                                                            | 50.609                                        |
| PT Asuransi Jasa Indonesia (Persero)                                                          | 86.993                                                                             | 702                                           |
| PT Dahana (Persero)                                                                           | 85.191                                                                             | 71.939                                        |
| PT Pertamina Patraniaga                                                                       | 72.899                                                                             | 99.128                                        |
| PT Hutama Karya (Persero)                                                                     | 70.389                                                                             | 152.653                                       |
| PT PBM Biringkassi Raya                                                                       | 63.824                                                                             | 49.282                                        |
| PT Pasoka Sumber Karya                                                                        | 41.490                                                                             | 58.965                                        |
| PT Petrokimia Gresik                                                                          | 37.795                                                                             | 43.225                                        |
| Koperasi Karyawan Warga Varia Usaha Beton                                                     | 36.992                                                                             | 56.953                                        |
| PT Bukit Asam Tbk                                                                             | 32.454                                                                             | 37.289                                        |
| PT Kereta Api Indonesia (Persero)                                                             | 31.266                                                                             | 41.172                                        |
| Semen Indonesia Cooperative                                                                   | 26.481                                                                             | 24.262                                        |
| PT Swadaya Graha                                                                              | 25.496                                                                             | 21.651                                        |
| Koperasi Karyawan Usaha Sejahtera Bersama                                                     | 25.461                                                                             | 8.464                                         |
| PT EMKL Topabiring                                                                            | 24.285                                                                             | 10.331                                        |
| PT Swabina Gatra                                                                              | 22.905                                                                             | 40.437                                        |
| Koperasi Karyawan Semen Tonasa                                                                | 22.907                                                                             | 16.124                                        |
| PT Baturaja Daya Insani                                                                       | 21.329                                                                             | 20.682                                        |
| PT Pos Logistik                                                                               | 21.274                                                                             | 32.282                                        |
| Koperasi Karyawan Semen Padang                                                                | 20.952                                                                             | 34.386                                        |
| PT Mitra Kiara Indonesia                                                                      | 18.053                                                                             | 5.187                                         |
| PT Sucofindo                                                                                  | 14.921                                                                             | 12.285                                        |
| PT Pertagas Niaga                                                                             | 14.809                                                                             | -                                             |
| PT Prima Karya Manunggal                                                                      | 12.806                                                                             | 13.128                                        |
| PT Pelabuhan Indonesia (Persero)                                                              | 10.952                                                                             | 4.088                                         |
| PT Yasiga Sarana Utama                                                                        | 10.583                                                                             | 22.318                                        |
| PT Asuransi Jiwa Inhealth Indonesia                                                           | 9.884                                                                              | 17.858                                        |
| PT Pertamina (Persero)                                                                        | 8.085                                                                              | 34.198                                        |
| PT Kereta Api Logistik                                                                        | 7.179                                                                              | -                                             |
| PT Konsulta Semen Gresik                                                                      | 6.001                                                                              | 3.638                                         |
| PT Aneka Tambang (Persero) Tbk                                                                | 8                                                                                  | 4.613                                         |
| PT Bukit Asam Prima                                                                           | -                                                                                  | 19.284                                        |
| Lain-lain/ <i>Others</i> (masing-masing di bawah/<br><i>each below</i> Rp3.000)               | 39.209                                                                             | 37.055                                        |
| <b>Jumlah/Total</b>                                                                           | <b>1.317.245</b>                                                                   | <b>1.305.762</b>                              |
| Sebagai persentase terhadap jumlah liabilitas/<br><i>As a percentage of total liabilities</i> | 4,59%                                                                              | 4,11%                                         |

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**31. SIFAT DAN TRANSAKSI PIHAK BERELASI (lanjutan)      31. NATURE OF RELATIONSHIP AND TRANSACTIONS  
WITH RELATED PARTIES (continued)**

**b. Saldo dengan pihak berelasi (lanjutan)**

**b. Balances with related parties (continued)**

|                                                                                                               | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |
|---------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|
| <b>Liabilitas (lanjutan)/Liabilities (continued)</b>                                                          |                                                                                    |                                               |
| <b>Utang lain-lain/Other payables</b>                                                                         |                                                                                    |                                               |
| Entitas sepengendali - BUMN/Under common control - SOE :                                                      |                                                                                    |                                               |
| PT Asuransi Jasa Indonesia (Persero)                                                                          | 13.504                                                                             | -                                             |
| PT Asuransi Jiwa Inhealth Indonesia                                                                           | 11.277                                                                             | 11.552                                        |
| Lain-lain/Others (masing-masing di bawah/<br>each below Rp3.000)                                              | 8.856                                                                              | 7.713                                         |
| Jumlah/Total                                                                                                  | <u>33.637</u>                                                                      | <u>19.265</u>                                 |
| Sebagai persentase terhadap jumlah liabilitas/<br>As a percentage of total liabilities                        | <u>0,12%</u>                                                                       | <u>0,06%</u>                                  |
| <b>Liabilitas jangka pendek/Current liabilities</b>                                                           |                                                                                    |                                               |
| <b>Pinjaman jangka pendek/Short-term borrowings</b>                                                           |                                                                                    |                                               |
| PT Bank Negara Indonesia (Persero) Tbk                                                                        | 1.077.751                                                                          | 429.751                                       |
| PT Bank Mandiri (Persero) Tbk                                                                                 | 700.000                                                                            | -                                             |
| Jumlah/Total                                                                                                  | <u>1.777.751</u>                                                                   | <u>429.751</u>                                |
| Sebagai persentase terhadap jumlah liabilitas/<br>As a percentage of total liabilities                        | <u>6,19%</u>                                                                       | <u>1,35%</u>                                  |
| <b>Liabilitas jangka panjang/Non-current liabilities</b>                                                      |                                                                                    |                                               |
| <b>Pinjaman bank/Bank loans</b>                                                                               |                                                                                    |                                               |
| Sindikasi/Syndicated - PT Bank Negara Indonesia (Persero) Tbk                                                 | 3.130.182                                                                          | 3.667.076                                     |
| PT Bank Mandiri (Persero) Tbk                                                                                 | 874.946                                                                            | 947.671                                       |
| Jumlah/Total                                                                                                  | <u>4.005.128</u>                                                                   | <u>4.614.747</u>                              |
| Bagian jangka pendek/Current portion                                                                          |                                                                                    |                                               |
| Sindikasi/Syndicated - PT Bank Negara Indonesia (Persero) Tbk                                                 | 282.837                                                                            | 322.837                                       |
| PT Bank Mandiri (Persero) Tbk                                                                                 | 103.519                                                                            | 103.519                                       |
| Jumlah/Total                                                                                                  | <u>386.356</u>                                                                     | <u>426.356</u>                                |
| Bagian jangka panjang/Non-current portion                                                                     | <u>3.618.772</u>                                                                   | <u>4.188.391</u>                              |
| Sebagai persentase terhadap jumlah liabilitas/<br>As a percentage of total liabilities                        | <u>13,95%</u>                                                                      | <u>14,53%</u>                                 |
| <b>Dana syirkah temporer/Temporary syirkah funds</b>                                                          |                                                                                    |                                               |
| PT Bank Syariah Indonesia Tbk                                                                                 | <u>825.000</u>                                                                     | <u>875.000</u>                                |
| Sebagai persentase terhadap jumlah dana syirkah temporer/<br>As a percentage of total temporary syirkah funds | <u>39,29%</u>                                                                      | <u>38,89%</u>                                 |

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## 32. SEGMENT INFORMATION

The Group's reportable segments under SFAS 108 (SFAS 5 before) (revised 2015) are based on the following operation segments:

1. Cement manufacturing and support (Cement production);
2. Non-cement productions consist of limestone and clay mining, cement bag manufacturing, industrial real estate, precast and readymix concrete, IT services, logistics, and trading.

Segment information based on operation segments is presented below:

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**32. INFORMASI SEGMENT (lanjutan)**

**32. SEGMENT INFORMATION (continued)**

|                                                                  | 30 September /September 30, 2023 (Tidak diaudit/Unaudited) |                                                    |                                                             |                            |                                |                                                                 |
|------------------------------------------------------------------|------------------------------------------------------------|----------------------------------------------------|-------------------------------------------------------------|----------------------------|--------------------------------|-----------------------------------------------------------------|
|                                                                  | Produksi semen/<br>Cement<br>production                    | Produksi<br>non semen/<br>Non-Cement<br>production | Jumlah sebelum<br>eliminasi/Total<br>before<br>eliminations | Eliminasi/<br>Eliminations | Konsolidasian/<br>Consolidated |                                                                 |
| <b>PENDAPATAN</b>                                                |                                                            |                                                    |                                                             |                            |                                | <b>REVENUE</b>                                                  |
| Penjualan pada pihak ketiga<br>dan pihak-pihak berelasi          | 20.162.157                                                 | 7.498.665                                          | 27.660.822                                                  | -                          | 27.660.822                     | Sales to third parties<br>and related parties                   |
| Penjualan antar segmen                                           | 4.748.261                                                  | 1.949.151                                          | 6.697.412                                                   | (6.697.412)                | -                              | Inter-segment sales                                             |
| Jumlah pendapatan                                                | 24.910.418                                                 | 9.447.816                                          | 34.358.234                                                  | (6.697.412)                | 27.660.822                     | Total revenue                                                   |
| <b>LABA USAHA</b>                                                |                                                            |                                                    |                                                             |                            |                                | <b>OPERATING INCOME</b>                                         |
| Hasil segmen                                                     | 3.449.465                                                  | 26.089                                             | 3.475.554                                                   | (24.471)                   | 3.451.083                      | Segment result                                                  |
| Penghasilan keuangan                                             | 164.964                                                    | 8.747                                              | 173.711                                                     | (37.157)                   | 136.554                        | Finance income                                                  |
| Beban keuangan                                                   | (998.618)                                                  | (74.984)                                           | (1.073.602)                                                 | 39.239                     | (1.034.363)                    | Finance cost                                                    |
| Bagian atas hasil bersih<br>entitas asosiasi dan ventura bersama | (13.804)                                                   | -                                                  | (13.804)                                                    | -                          | (13.804)                       | Share of result of<br>associates and joint venture              |
| Laba sebelum pajak penghasilan                                   | 2.602.007                                                  | (40.148)                                           | 2.561.859                                                   | (22.389)                   | 2.539.470                      | Profit before income tax                                        |
| Beban pajak penghasilan                                          | (724.039)                                                  | (21.776)                                           | (745.815)                                                   | -                          | (745.815)                      | Income tax expense                                              |
| Laba periode berjalan                                            | 1.877.968                                                  | (61.924)                                           | 1.816.044                                                   | (22.389)                   | 1.793.655                      | Profit for the period                                           |
| Laba yang dapat diatribusikan kepada :<br>Pemilik entitas induk  | 1.805.757                                                  | (69.384)                                           | 1.736.373                                                   | (22.389)                   | 1.713.984                      | Profit attributable to :<br>Owners of parent entity             |
| Kepentingan nonpengendali                                        | 72.211                                                     | 7.460                                              | 79.671                                                      | -                          | 79.671                         | Non-controlling interest                                        |
| Laba periode berjalan                                            | 1.877.968                                                  | (61.924)                                           | 1.816.044                                                   | (22.389)                   | 1.793.655                      | Profit for the period                                           |
|                                                                  |                                                            |                                                    |                                                             |                            |                                |                                                                 |
|                                                                  | 31 Desember/December 31, 2023                              |                                                    |                                                             |                            |                                |                                                                 |
| <b>LAPORAN POSISI KEUANGAN<br/>KONSOLIDASIAN</b>                 |                                                            |                                                    |                                                             |                            |                                | <b>CONSOLIDATED STATEMENTS OF<br/>FINANCIAL POSITION</b>        |
| Aset segmen                                                      | 85.522.395                                                 | 5.976.112                                          | 91.498.507                                                  | (9.718.700)                | 81.779.807                     | Segment assets                                                  |
| Investasi pada entitas asosiasi dan<br>ventura bersama           | 40.598                                                     | 124                                                | 40.722                                                      | -                          | 40.722                         | Investments in associates<br>and joint venture                  |
| Jumlah aset                                                      | 85.562.993                                                 | 5.976.236                                          | 91.539.229                                                  | (9.718.700)                | 81.820.529                     | Total assets                                                    |
| Liabilitas segmen                                                | 24.577.475                                                 | 4.130.637                                          | 28.708.112                                                  | 3.061.441                  | 31.769.553                     | Segment liabilities                                             |
| Dana syirkah temporer                                            | 2.250.000                                                  | -                                                  | 2.250.000                                                   | -                          | 2.250.000                      | Temporary syirkah funds                                         |
|                                                                  |                                                            |                                                    |                                                             |                            |                                |                                                                 |
|                                                                  | 30 September /September 30, 2023 (Tidak diaudit/Unaudited) |                                                    |                                                             |                            |                                |                                                                 |
| <b>INFORMASI LAINNYA</b>                                         |                                                            |                                                    |                                                             |                            |                                | <b>OTHER INFORMATION</b>                                        |
| Pengeluaran modal                                                | 657.767                                                    | 118.249                                            | 776.016                                                     | 1.264.563                  | 2.040.579                      | Capital expenditures                                            |
| Penyusutan, deplesi<br>amortisasi, dan penurunan nilai           | 2.251.290                                                  | 169.700                                            | 2.420.990                                                   | 56.179                     | 2.477.169                      | Depreciation, depletion<br>amortisation expense, and impairment |

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**32. INFORMASI SEGMENT (lanjutan)**

**32. SEGMENT INFORMATION (continued)**

**Segmen Geografis**

**Geographical Segments**

Tabel berikut menunjukkan distribusi dari aset konsolidasian, pengeluaran modal dan pendapatan Grup berdasarkan segmen geografis:

The following table shows the distribution of the Group's consolidated assets, capital expenditures and revenue by geographical segment:

|                   | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b>                                      |                      |
|-------------------|------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|----------------------|
| Aset              |                                                                                    |                                                                                    | Assets               |
| Indonesia         | 77.084.563                                                                         | 80.085.017                                                                         | Indonesia            |
| Luar Negeri       | 1.582.517                                                                          | 1.735.512                                                                          | Overseas             |
| Jumlah            | <u>78.667.080</u>                                                                  | <u>81.820.529</u>                                                                  | Total                |
|                   |                                                                                    |                                                                                    |                      |
|                   | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>30 September/<br/>September 30,<br/>2023<br/>(Tidak diaudit/<br/>Unaudited)</b> |                      |
| Pengeluaran modal |                                                                                    |                                                                                    | Capital expenditures |
| Indonesia         | 1.186.423                                                                          | 2.040.022                                                                          | Indonesia            |
| Luar Negeri       | 846                                                                                | 557                                                                                | Overseas             |
| Jumlah            | <u>1.187.269</u>                                                                   | <u>2.040.579</u>                                                                   | Total                |
| Pendapatan        |                                                                                    |                                                                                    | Revenue              |
| Indonesia         | 23.630.982                                                                         | 24.353.916                                                                         | Indonesia            |
| Luar Negeri       | 2.663.900                                                                          | 3.306.906                                                                          | Overseas             |
| Jumlah            | <u>26.294.882</u>                                                                  | <u>27.660.822</u>                                                                  | Total                |

Grup berdomisili di Indonesia, Singapura dan Vietnam.

The Group is domiciled in Indonesia, Singapore and Vietnam.

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**33. IKATAN DAN PERJANJIAN SIGNIFIKAN**

**a. Ijin usaha pertambangan**

Pada tanggal 30 September 2024, Grup memiliki ijin usaha pertambangan dan membayarkan pajak retribusi atas tanah pertambangan untuk lahan sebagai berikut:

**33. COMMITMENTS AND SIGNIFICANT AGREEMENT**

**a. Mining license**

As of September 30, 2024 the Group has a mining business license and paid for tax levy for the following areas:

| No. | Surat keputusan/ Decree                                     |                              |                                                                                                                                                          | Izin/ Permit     |                              | Lokasi/ Location                                                                                                                                                                                                                          |
|-----|-------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     | Nomor/ Number                                               | Tanggal/ Date                | Oleh/ By                                                                                                                                                 | Pemegang/ Holder | Period akhir/ End period     |                                                                                                                                                                                                                                           |
| 1   | IUP OP<br>P2T/15.02/02/II/2019                              | 14 Mei/ May 2019             | Gubernur Jawa Timur/ Governor of East Java                                                                                                               | Perseroan        | 14 Mei/ May 2029             | Desa Temandang, pongpangan, sumberarum dan senori, kecamatan merakurak dan kerek, kabupaten tuban, provinsi jawa timur/ Temandang, Pongpangan, Sumberarum and Senori Village, Meakurak and Kerek Sub-District, Tuban District, East Java. |
| 2   | IUP OP:<br>P2T/80/15.02/VI/2019                             | 6 Agustus/ August 2023       | Gubernur Jawa Timur/ Governor of East Java                                                                                                               | Perseroan        | 5 Agustus/ August 2033       | Desa Temandang, Sugihan dan Tobo, Kecamatan Merakurak, kabupaten Tuban, Provinsi Jawa Timur/ Temandang, Sugihan and Tobo Village, Meakurak Sub-District, Tuban District, East Java.                                                       |
| 3   | IUP Eksplorasi<br>No.81202140236170034                      | 31 Juli/ July 31 2023        | Gubernur Jawa Timur/ Governor of East Java                                                                                                               | Perseroan        | 31 Juli/ July 31, 2026       | Desa Mliwang, Tobo dan Karangasem, Kabupaten Tuban, Provinsi Jawa Timur/ Mliwang, Tobo and Karangasem Village, Tuban District, East Java.                                                                                                 |
| 4   | IUP OP No 543.32/1712 Tahun 2017                            | 8 Maret/ March 2017          | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/ Head of Investment Office and One-Stop Integrated Services                                | Perseroan        | 8 Maret/ March 2027          | Desa Kajar, Desa Pasucen, Desa Tegaldowo, Desa Timbrangan, Kecamatan Gunem, Kabupaten Rembang, Provinsi Jawa Tengah/ Tegaldowo, Pasucen, Timbrangan and Kajar Village, Gunem Sub-District, Rembang District, Central Java.                |
| 5   | IUP OP No 543.32/1529 Tahun 2017                            | 2 Maret/ March 2017          | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/ Head of Investment Office and One-Stop Integrated Services                                | Perseroan        | 2 Maret/ March 2037          | Desa Tegaldowo dan Desa Kajar, Kecamatan Gunem, Kabupaten Rembang, Provinsi Jawa Tengah/ Tegaldowo and Kajar Village, Gunem Sub-District, Rembang District, Central Java.                                                                 |
| 6   | No. 503/IUP-<br>OP/3301.4.40.16 Tahun 2015                  | 22 Mei/ May 2015             | Gubernur Jawa Tengah/ Governor of Central Java                                                                                                           | SBI              | 19 September/ September 2033 | Kecamatan Cilacap Selatan, Kabupaten Cilacap / South Cilacap Sub-District, Cilacap District                                                                                                                                               |
| 7   | No. 503/IUP-<br>OP/3301.4.39.15 Tahun 2015                  | 22 Mei/ May 2015             | Gubernur Jawa Tengah/ Governor of Central Java                                                                                                           | SBI              | 19 September/ September 2033 | Desa Trith Lor, Kecamatan Jeruklegi dan Desa Jangrana, Kecamatan Kesugihan, Kabupaten Cilacap / Trith Lor Village, Jeruklegi Sub-District and Jangrana Village, Kesugihan Sub-District, Cilacap District                                  |
| 8   | No. 541.3/018/Kpts/ESDM/2012                                | 26 Desember/ December 2012   | Bupati Bogor/ Regent of Bogor                                                                                                                            | SBI              | 26 Desember/ December 2032   | Desa Nambo dan Desa Klapanunggal, Kecamatan Klapanunggal, Kabupaten Bogor / Nambo Village and Klapanunggal Village, Bogor District                                                                                                        |
| 9   | No.540/Kep.32/10.102.2/BPMP/2016.39/Kep./10.103.0/BPMP/2016 | 27 Juli/ July 2016           | Kepala Badan Penanaman Modal dan Perijinan Terpadu Provinsi Jawa Barat/ Head of Investment Office and One-Stop Integrated Services of West Java Province | SBI              | 28 Juli/ July 2026           | Desa Nambo dan Desa Lutut, Kecamatan Klapanunggal, Kabupaten Bogor / Nambo Village and Lutut Village, Klapanunggal Sub-District, Bogor District                                                                                           |
| 10  | No. P2T/197/15.02/IX/2018                                   | 13 September/ September 2018 | Gubernur Jawa Timur/ Governor of East Java                                                                                                               | SBI              | 13 September/ September 2034 | Desa Sawir dan Desa Kedungrejo, Kecamatan Tambakboy dan Kecamatan Kerek, Kabupaten Tuban / Sawir Village and Kedungrejo Village, Tambakboy Sub-District and Kerek Sub-District, Tuban District                                            |
| 11  | IUP No. 91204098120150041                                   | 12 Desember/ December 2014   | Gubernur Jawa Timur/ Governor of East Java                                                                                                               | SBI              | 13 September/ September 2034 | Desa Mliwang, Kecamatan Kerek, Kabupaten Tuban / Mliwang Village, Kerek Sub-District, Tuban District                                                                                                                                      |
| 12  | IUP No. 544-81-2018                                         | 06 April/ April 2018         | Gubernur Sumatera Barat/ Governor of West Sumatera                                                                                                       | SP               | 6 Juni/ June 2028            | Kelurahan Batu Gadang, Kecamatan Lubuk Kilangan, Padang, Sumatera Barat/ Batu Gadang Regency, Lubuk Kilangan Sub-district, Padang, West Sumatera                                                                                          |
| 13  | IUP No. 540/03-PER/DPMP/PTSP/I-2023                         | 06 April/ April 2018         | Gubernur Sumatera Barat/ Governor of West Sumatera                                                                                                       | SP               | 21 April/ April 2033         | Kelurahan Indarung, Kecamatan Lubuk Kilangan, Padang, Sumatera Barat/ Indarung Regency, Lubuk Kilangan Sub-district, Padang, West Sumatera                                                                                                |
| 14  | IUP No. 91205049908210025                                   | 06 April/ April 2018         | Gubernur Sumatera Barat/ Governor of West Sumatera                                                                                                       | SP               | 21 April/ April 2028         | Kelurahan Batu Gadang, Kecamatan Lubuk Kilangan, Padang, Sumatera Barat/ Batu Gadang Regency, Lubuk Kilangan Sub-district, Padang, West Sumatera                                                                                          |
| 15  | IUP No. 540/04-PER/DPMP/PTSP/I-2023                         | 06 April/ April 2018         | Gubernur Sumatera Barat/ Governor of West Sumatera                                                                                                       | SP               | 21 April/ April 2033         | Kelurahan Batu Gadang, Kecamatan Lubuk Kilangan, Padang, Sumatera Barat/ Batu Gadang Regency, Lubuk Kilangan Sub-district, Padang, West Sumatera                                                                                          |
| 16  | IUP OP No 31/03.p/P2T/01/2016                               | 20 Januari/ January 2016     | Gubernur Sulawesi Selatan/ Governor of South Sulawesi                                                                                                    | ST               | 20 Januari/ January 2026     | Kabupaten Pangkep, Provinsi Sulawesi Selatan / Pangkep District, South Sulawesi                                                                                                                                                           |
| 17  | IUP OP No 39/1/03a.p/P2T/10/2017                            | 18 Oktober/ October 2016     | Gubernur Sulawesi Selatan/ Governor of South Sulawesi                                                                                                    | ST               | 9 Juli/ July 2026            | Kabupaten Pangkep, Provinsi Sulawesi Selatan / Pangkep District, South Sulawesi                                                                                                                                                           |
| 18  | IUP OP No 95/1/03/PTSP/2018                                 | 5 Juni/ June 2018            | Gubernur Sulawesi Selatan/ Governor of South Sulawesi                                                                                                    | ST               | 5 Juni/ June 2028            | Kabupaten Pangkep, Provinsi Sulawesi Selatan / Pangkep District, South Sulawesi                                                                                                                                                           |
| 19  | IUP OP No 28/1/03a/PTSP/2018                                | 5 Juni/ June 2018            | Gubernur Sulawesi Selatan/ Governor of South Sulawesi                                                                                                    | ST               | 19 Agustus/ August 2023 *)   | Kabupaten Pangkep, Provinsi Sulawesi Selatan / Pangkep District, South Sulawesi                                                                                                                                                           |
| 20  | IUP OP No 23/1/03a/PTSP/2019                                | 23 Desember/ December 2019   | Gubernur Sulawesi Selatan/ Governor of South Sulawesi                                                                                                    | ST               | 28 Desember/ December 2024   | Kabupaten Pangkep, Provinsi Sulawesi Selatan / Pangkep District, South Sulawesi                                                                                                                                                           |
| 21  | No. 540/53/10.106.2/DPMP Tsp/2017                           | 9 November/ November 2017    | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/ Head of Investment Office and One-Stop Integrated Services                                | SBB              | 9 November/ November 2027    | Kampung Maloko, Desa Sukasari dan Desa Cipinang, Kecamatan Rumpin, Kabupaten Bogor / Maloko Village, Village Sukasari and Village Cipinang, Rumpin Sub-District, Bogor District                                                           |
| 22  | 2430/GP-BTNMT                                               | 18 Desember/ December 2019   | Ministry of Natural Resources and Environment of Vietnam                                                                                                 | TLCC             | 18 Desember/ December 2039   | Limestone quarry at Block 4, White stone area, Son Duong commune and Thong Nhat commune, Hoanh Bo district (currently Ha Long city), Quang Ninh province, Vietnam                                                                         |

\*) Masih dalam proses perpanjangan

\*) Still in the process of being extended

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**33. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(lanjutan)**

**33. COMMITMENTS AND SIGNIFICANT AGREEMENT  
(continued)**

**a. Ijin usaha penambangan (lanjutan)**

**a. Mining license (continued)**

| No. | Surat keputusan/ Decree                                      |                             |                                                                                                                          | Izin/ Permit     |                             | Lokasi/ Location                                                                                                   |
|-----|--------------------------------------------------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------------|------------------|-----------------------------|--------------------------------------------------------------------------------------------------------------------|
|     | Nomor/ Number                                                | Tanggal/ date               | Oleh/ by                                                                                                                 | Pemegang/ Holder | Period akhir/ End period    |                                                                                                                    |
| 23  | 1687/GP-BTNMT                                                | 28 Agustus/August 2009      | Ministry of Natural Resources and Environment of Vietnam                                                                 | TLCC             | 28 Agustus/August 2039      | Yen My clay quarry, Le Loi commune, Hoanh Bo district (currently Ha Long city), Quang Ninh province, Vietnam       |
| 24  | No. 543.32/I788 Tahun 2020                                   | 17 Februari/February 2020   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Jawa Tengah                                       | SBI              | 19 September/September 2033 | Desa Trith Lor, Kecamatan Jeruklegi dan Desa Jangrana, Kecamatan Kesugihan, Kabupaten Cilacap                      |
| 25  | No. 543.32/I787 Tahun 2020                                   | 17 Februari/February 2020   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Jawa Tengah                                       | SBI              | 19 September/September 2033 | Kecamatan Jeruklegi, Kabupaten Cilacap                                                                             |
| 26  | No. 405/1/IUP/PMDN/202                                       | 24 Februari/February 2020   | Menteri Investasi/Kepala Badan Koordinasi Penanaman Modal                                                                | SBI              | 19 September/September 2033 | Desa Nambo dan Desa Klapanunggal, Kecamatan Klapanunggal, Kabupaten Bogor                                          |
| 27  | No. 540/37/29.107.2/DPMP TSP/2020                            | 07 Desember/December 2020   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Pemerintah Daerah Provinsi Jawa Barat                      | SBI              | 21 September/September 2032 | Desa Nambo dan Desa Lulut, Kecamatan Klapanunggal, Kabupaten Bogor                                                 |
| 28  | No. 540/23/29.107.2/DPMP PTSP/2020                           | 02 Oktober/October 2020     | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Pemerintah Daerah Provinsi Jawa Barat                      | SBI              | 28 Juli/July 2026           | Desa Nambo dan Desa Lulut, Kecamatan Klapanunggal, Kabupaten Bogor                                                 |
| 29  | No. 15.02/26/VI/2020                                         | 10 Juli/July 2022           | Menteri Investasi/Kepala Badan Koordinasi Penanaman Modal                                                                | SBI              | 12 Desember/December 2034   | Desa Kedungrejo dan Desa Sawir, Kecamatan Kerek dan Kecamatan Tuban, Kecamatan Tuban                               |
| 30  | No. 15.02/29/VI/2020                                         | 16 Juli/July 2020           | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Jawa Timur                                        | SBI              | 12 Desember/December 2024   | Desa Miliwang, Kecamatan Kerek, Kabupaten Tuban                                                                    |
| 31  | No. 2128/1/IUP/PMDN/2021                                     | 31 Desember/December 2021   | Menteri Investasi/Kepala Badan Koordinasi Penanaman Modal                                                                | SBI              | 31 Desember/December 2031   | Desa Miliwang, Kecamatan Kerek, Kabupaten Tuban                                                                    |
| 32  | No. 588/1/IUP/PMDN/2022                                      | 29 Maret/March 2022         | Menteri Investasi/Kepala Badan Koordinasi Penanaman Modal                                                                | SBI              | 20 Maret/March 2042         | Kecamatan Keren dan Tambakboyo, Kabupaten Tuban, Jawa Timur                                                        |
| 33  | No. 540/1/29.107.1b/DPMP TSP/2020                            | 18 Februari/February 2020   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Provinsi Jawa Barat                                        | SBB              | 9 November/November 2027    | Blok Maloko, Desa Sukasari dan Desa Cipinang, Kecamatan Rumpin, Kabupaten Bogor                                    |
| 34  | No. 540/DPMP TSP/1619/IUP-OP/2/2022                          | 20 Juli/July 2022           | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Aceh                                                       | SBA              | 02 September/September 2032 | Gampong Mon Ikeun, Kecamatan Lhoknga, Kabupaten Aceh Besar, Provinsi Aceh                                          |
| 35  | No. 540/DPMP TSP/1619/IUP-OP/2/2022                          | 20 Juli/July 2022           | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Aceh                                                       | SBA              | 02 September/September 2032 | Gampong Mon Ikeun, Kecamatan Lhoknga, Kabupaten Aceh Besar, Provinsi Aceh                                          |
| 36  | No. 540/DPMP TSP/2266/IUP-OP/1/2021                          | 01 November/November 2021   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu Aceh                                                       | SIA              | 15 Agustus/August 2031      | Kecamatan Muara Tiga, Kabupaten Pidie, Provinsi Aceh                                                               |
| 37  | IUP OP No 0346/DPMP TSP.V/VI/2019                            | 23 Maret/March 2010         | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/Head of Investment Office and One-Stop Integrated Services | SB               | 22 Maret/March 2030         | Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan / Ogan Komering Ulu District, South Sumatera                |
| 38  | IUP OP No 269/DPMP TSP.V/VI/2017                             | 28 Juli/July 2017           | Gubernur Sumatera Selatan/Governor of South Sumatera                                                                     | SB               | 27 Juli/July 2037           | Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan / Ogan Komering Ulu District, South Sumatera                |
| 39  | IUP OP No 236/KEP. KA.DPM-PTSP. 6/IUP.OP/XI/2019             | 20 November/November 2019   | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/Head of Investment Office and One-Stop Integrated Services | SB               | 18 November/November 2039   | Kabupaten Sarolangun, Provinsi Jambi/ Sarolangun District, Jambi                                                   |
| 40  | IUP OP No 302/KPTS/TAMBEN/2013                               | 29 Juli/July 2013           | Bupati Ogan Komering Ulu Selatan/Regent of Ogan Komering Ulu Selatan                                                     | SB               | 28 Juli/July 2028           | Kabupaten Ogan Komering Ulu Selatan, Provinsi Sumatera Selatan/ Ogan Komering Ulu Selatan District, South Sumatera |
| 41  | IUP OP No 0034/DPMP TSP.V/II/2020                            | 23 Maret/March 2020         | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/Head of Investment Office and One-Stop Integrated Services | SB               | 23 Maret/March 2025         | Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan / Ogan Komering Ulu District, South Sumatera                |
| 42  | IUP OP No 303/KPTS/TAMBEN/2013                               | 29 Juli/July 2013           | Bupati Ogan Komering Ulu Selatan/Regent of Ogan Komering Ulu Selatan                                                     | SB               | 28 Juli/July 2028           | Kabupaten Ogan Komering Ulu Selatan, Provinsi Sumatera Selatan/ Ogan Komering Ulu Selatan District, South Sumatera |
| 43  | IUP OP No 2202053216770010                                   | 11 September/September 2023 | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/Head of Investment Office and One-Stop Integrated Services | SB               | 11 September/September 2043 | Kabupaten Ogan Komering Ulu, Provinsi Sumatera Selatan / Ogan Komering Ulu District, South Sumatera                |
| 44  | IUP Eksplorasi No 070721/198/KEP. KA.D PM-PTSP-6/IUP/XI/2020 | 12 Oktober/October 2020     | Kepala Dinas Penanaman Modal dan Pelayanan Terpadu Satu Pintu/Head of Investment Office and One-Stop Integrated Services | SB               | 12 Oktober/October 2027     | Kabupaten Sarolangun, Provinsi Jambi/ Sarolangun District, Jambi                                                   |

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**33. IKATAN DAN PERJANJIAN SIGNIFIKAN  
(lanjutan)**

**b. Fasilitas kredit**

Perseroan dan beberapa entitas anak tertentu memiliki fasilitas kredit untuk modal kerja, pembiayaan, jaminan bank, *letters of credit* dan kontrak valuta asing. Fasilitas kredit yang belum digunakan oleh Grup pada tanggal 30 September 2024 sejumlah Rp16.389.881 (31 Desember 2023: Rp20.400.703).

**c. Komitmen pembelian barang modal**

Kontrak pembelian barang modal pada tanggal 30 September 2024 adalah sejumlah Rp897.268 (31 Desember 2023: Rp1.002.105).

**33. COMMITMENTS AND SIGNIFICANT AGREEMENT  
(continued)**

**b. Credit facilities**

The Company and certain subsidiaries have credit facilities for working capital, financing, bank guarantees, letters of credit and foreign exchange contracts. The total available credit facilities of the Group as of September 30, 2024 amounted to Rp16,389,881 (December 31, 2023: Rp20,400,703).

**c. Capital commitments**

Capital expenditure contracted as of September 30, 2024 amounted to Rp897,268 (December 31, 2023: Rp1,002,105).

**34. ASET DAN LIABILITAS MONETER DALAM MATA UANG ASING**

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut:

**34. MONETARY ASSETS AND LIABILITIES  
DENOMINATED IN FOREIGN CURRENCIES**

As of September 30, 2024 and December 31, 2023, the Group had monetary assets and liabilities denominated in foreign currencies as follows:

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                       |                                       |                                       |                                                             |                                                        |                                   |
|------------------------------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|-------------------------------------------------------------|--------------------------------------------------------|-----------------------------------|
|                                                            | USD<br>(dalam ribuan/<br>in thousand) | EUR<br>(dalam ribuan/<br>in thousand) | VND<br>(dalam ribuan/<br>in thousand) | Mata uang<br>asing lainnya/<br>Others foreign<br>currencies | Jumlah<br>setara<br>Rupiah/<br>Equivalent in<br>Rupiah |                                   |
| <b>Aset:</b>                                               |                                       |                                       |                                       |                                                             |                                                        | <b>Assets:</b>                    |
| Kas dan setara kas                                         | 15.573                                | 678                                   | 40.667.543                            | 3                                                           | 272.204                                                | Cash and cash equivalents         |
| Piutang usaha                                              | 20.945                                | -                                     | 66.378.509                            | -                                                           | 357.891                                                | Trade receivables                 |
| Jumlah aset                                                | 36.518                                | 678                                   | 107.046.052                           | 3                                                           | 630.095                                                | Total assets                      |
| <b>Liabilitas:</b>                                         |                                       |                                       |                                       |                                                             |                                                        | <b>Liabilities:</b>               |
| Pinjaman jangka pendek                                     | 2.197                                 | -                                     | 176.550.125                           | -                                                           | 141.830                                                | Short-term borrowings             |
| Utang usaha                                                | 14.713                                | 7.828                                 | 325.615.533                           | 16.921                                                      | 558.592                                                | Trade payables                    |
| Utang lain-lain                                            | -                                     | 20                                    | -                                     | -                                                           | 335                                                    | Other payables                    |
| Jumlah liabilitas                                          | 16.910                                | 7.848                                 | 502.165.658                           | 16.921                                                      | 700.757                                                | Total liabilities                 |
| Aset/(liabilitas) bersih                                   | 19.608                                | (7.170)                               | (395.119.606)                         | (16.918)                                                    | (70.662)                                               | Net assets/(liabilities)          |
| 31 Desember/December 31, 2023                              |                                       |                                       |                                       |                                                             |                                                        |                                   |
|                                                            | USD<br>(dalam ribuan/<br>in thousand) | EUR<br>(dalam ribuan/<br>in thousand) | VND<br>(dalam ribuan/<br>in thousand) | Mata uang<br>asing lainnya/<br>Others foreign<br>currencies | Jumlah<br>setara<br>Rupiah/<br>Equivalent in<br>Rupiah |                                   |
| <b>Aset:</b>                                               |                                       |                                       |                                       |                                                             |                                                        | <b>Assets:</b>                    |
| Kas dan setara kas                                         | 34.149                                | 485                                   | 44.446.191                            | 3                                                           | 563.008                                                | Cash and cash equivalents         |
| Piutang usaha                                              | 15.905                                | -                                     | 62.706.950                            | -                                                           | 285.010                                                | Trade receivables                 |
| Piutang lain-lain - pihak ketiga                           | 448                                   | -                                     | -                                     | -                                                           | 6.902                                                  | Other receivables - third parties |
| Jumlah aset                                                | 50.502                                | 485                                   | 107.153.141                           | 3                                                           | 854.920                                                | Total assets                      |
| <b>Liabilitas:</b>                                         |                                       |                                       |                                       |                                                             |                                                        | <b>Liabilities:</b>               |
| Pinjaman jangka pendek                                     | 102                                   | -                                     | 197.541.490                           | -                                                           | 127.013                                                | Short-term borrowings             |
| Utang usaha                                                | 10.129                                | 9.703                                 | 326.268.735                           | 15.051                                                      | 532.274                                                | Trade payables                    |
| Utang lain-lain                                            | -                                     | 31                                    | -                                     | -                                                           | 530                                                    | Other payables                    |
| Jumlah liabilitas                                          | 10.231                                | 9.734                                 | 523.810.225                           | 15.051                                                      | 659.817                                                | Total liabilities                 |
| Aset/(liabilitas) bersih                                   | 40.271                                | (9.249)                               | (416.657.084)                         | (15.048)                                                    | 195.103                                                | Net assets/(liabilities)          |

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN  
KEBIJAKAN MANAJEMEN MODAL DAN RISIKO  
KEUANGAN**

Grup terpengaruh terhadap risiko pasar, risiko kredit, dan risiko likuiditas. Manajemen menerapkan manajemen risiko atas risiko-risiko tersebut dengan melakukan evaluasi atas risiko keuangan dan kerangka pengelolaan risiko keuangan yang tepat untuk Grup. Pengelolaan risiko tersebut memberikan keyakinan kepada manajemen bahwa aktivitas keuangan dikelola secara berhati-hati sesuai kebijakan dan prosedur yang tepat dan risiko keuangan diidentifikasi, diukur dan dikelola sesuai dengan kebijakan dan *risk appetite*.

Instrumen keuangan

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
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POLICIES**

The Group is exposed to market risk, credit risk and liquidity risk. Management applies risk management for such risks by evaluating the financial risks and the appropriate financial risk governance framework for the Group. Such risk management provides assurance to management that prudent financial activities are managed according to appropriate policies and procedures and financial risks are identified, measured and managed in accordance with policies and risk appetite.

Financial instrument

|                                 | Aset keuangan<br>yang diukur<br>pada biaya perolehan<br>diamortisasi/<br><i>Financial assets held<br/>at amortised cost</i> |                               |
|---------------------------------|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| <b>30 September 2024</b>        |                                                                                                                             | <b>September 30, 2024</b>     |
| <b><u>ASET</u></b>              |                                                                                                                             | <b><u>ASSETS</u></b>          |
| <b>ASET LANCAR</b>              |                                                                                                                             | <b>CURRENT ASSETS</b>         |
| Kas dan setara kas              | 4.905.905                                                                                                                   | Cash and cash equivalents     |
| Investasi jangka pendek         | 71.450                                                                                                                      | Short-term investments        |
| Piutang usaha:                  |                                                                                                                             | Trade receivables:            |
| Pihak berelasi                  | 67.433                                                                                                                      | Related parties               |
| Pihak ketiga                    | 3.980.312                                                                                                                   | Third parties                 |
| Piutang lain-lain:              |                                                                                                                             | Other receivables:            |
| Pihak berelasi                  | 223.538                                                                                                                     | Related parties               |
| Pihak ketiga                    | 315.709                                                                                                                     | Third parties                 |
| <b>ASET TIDAK LANCAR</b>        |                                                                                                                             | <b>NON-CURRENT ASSETS</b>     |
| Kas yang dibatasi penggunaannya | 123.404                                                                                                                     | Restricted cash               |
| <b>JUMLAH ASET KEUANGAN</b>     | <b>9.687.751</b>                                                                                                            | <b>TOTAL FINANCIAL ASSETS</b> |
| <b>31 Desember 2023</b>         |                                                                                                                             | <b>December 31, 2023</b>      |
| <b><u>ASET</u></b>              |                                                                                                                             | <b><u>ASSETS</u></b>          |
| <b>ASET LANCAR</b>              |                                                                                                                             | <b>CURRENT ASSETS</b>         |
| Kas dan setara kas              | 6.930.333                                                                                                                   | Cash and cash equivalents     |
| Investasi jangka pendek         | 59.709                                                                                                                      | Short-term investments        |
| Piutang usaha:                  |                                                                                                                             | Trade receivables:            |
| Pihak berelasi                  | 316.527                                                                                                                     | Related parties               |
| Pihak ketiga                    | 5.020.176                                                                                                                   | Third parties                 |
| Piutang lain-lain:              |                                                                                                                             | Other receivables:            |
| Pihak berelasi                  | 193.793                                                                                                                     | Related parties               |
| Pihak ketiga                    | 287.284                                                                                                                     | Third parties                 |
| <b>ASET TIDAK LANCAR</b>        |                                                                                                                             | <b>NON-CURRENT ASSETS</b>     |
| Kas yang dibatasi penggunaannya | 105.670                                                                                                                     | Restricted cash               |
| <b>JUMLAH ASET KEUANGAN</b>     | <b>12.913.492</b>                                                                                                           | <b>TOTAL FINANCIAL ASSETS</b> |

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN  
KEBIJAKAN MANAJEMEN MODAL DAN RISIKO  
KEUANGAN (lanjutan)**

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
CAPITAL MANAGEMENT OBJECTIVES AND  
POLICIES (continued)**

|                                                                                            | Aset keuangan<br>yang diukur<br>pada biaya perolehan<br>diamortisasi/<br><i>Financial assets held<br/>at amortised cost</i> |
|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>30 September 2024</b>                                                                   |                                                                                                                             |
| <b><u>LIABILITAS</u></b>                                                                   |                                                                                                                             |
| <b>LIABILITAS JANGKA PENDEK</b>                                                            |                                                                                                                             |
| Pinjaman jangka pendek                                                                     | 2.769.581                                                                                                                   |
| Utang usaha:                                                                               |                                                                                                                             |
| Pihak berelasi                                                                             | 1.317.245                                                                                                                   |
| Pihak ketiga                                                                               | 5.896.790                                                                                                                   |
| Utang lain-lain:                                                                           |                                                                                                                             |
| Pihak berelasi                                                                             | 33.637                                                                                                                      |
| Pihak ketiga                                                                               | 365.452                                                                                                                     |
| Akrual                                                                                     | 1.069.254                                                                                                                   |
| Pinjaman jangka panjang yang jatuh<br>tempo dalam satu tahun:                              |                                                                                                                             |
| Pinjaman bank                                                                              | 500.000                                                                                                                     |
| <b>LIABILITAS JANGKA PANJANG</b>                                                           |                                                                                                                             |
| Pinjaman jangka panjang, setelah<br>dikurangi bagian yang jatuh tempo<br>dalam satu tahun: |                                                                                                                             |
| Pinjaman bank                                                                              | 5.585.941                                                                                                                   |
| Utang obligasi                                                                             | 1.583.894                                                                                                                   |
| <b>JUMLAH LIABILITAS KEUANGAN</b>                                                          | <b>19.121.794</b>                                                                                                           |

**31 Desember 2023**

|                                                                                            |                   |
|--------------------------------------------------------------------------------------------|-------------------|
| <b><u>LIABILITAS</u></b>                                                                   |                   |
| <b>LIABILITAS JANGKA PENDEK</b>                                                            |                   |
| Pinjaman jangka pendek                                                                     | 556.764           |
| Utang usaha:                                                                               |                   |
| Pihak berelasi                                                                             | 1.305.762         |
| Pihak ketiga                                                                               | 6.790.523         |
| Utang lain-lain:                                                                           |                   |
| Pihak berelasi                                                                             | 19.265            |
| Pihak ketiga                                                                               | 346.530           |
| Akrual                                                                                     | 927.398           |
| Pinjaman jangka panjang yang jatuh<br>tempo dalam satu tahun:                              |                   |
| Pinjaman bank                                                                              | 975.000           |
| Utang obligasi                                                                             | 3.362.743         |
| <b>LIABILITAS JANGKA PANJANG</b>                                                           |                   |
| Pinjaman jangka panjang, setelah<br>dikurangi bagian yang jatuh tempo<br>dalam satu tahun: |                   |
| Pinjaman bank                                                                              | 6.273.089         |
| Utang obligasi                                                                             | 1.580.357         |
| <b>JUMLAH LIABILITAS KEUANGAN</b>                                                          | <b>22.137.431</b> |

|                                                     |  |
|-----------------------------------------------------|--|
| <b>September 30, 2024</b>                           |  |
| <b><u>LIABILITIES</u></b>                           |  |
| <b>CURRENT LIABILITIES</b>                          |  |
| Short-term borrowings                               |  |
| Trade payables:                                     |  |
| Related parties                                     |  |
| Third parties                                       |  |
| Other payables:                                     |  |
| Related parties                                     |  |
| Third parties                                       |  |
| Accruals                                            |  |
| Current maturities of<br>long-term borrowings:      |  |
| Bank loans                                          |  |
| <b>NON-CURRENT LIABILITIES</b>                      |  |
| Long-term borrowings,<br>net of current maturities: |  |
| Bank loans                                          |  |
| Bonds payable                                       |  |
| <b>TOTAL FINANCIAL LIABILITIES</b>                  |  |

**December 31, 2023**

|                                                     |  |
|-----------------------------------------------------|--|
| <b><u>LIABILITIES</u></b>                           |  |
| <b>CURRENT LIABILITIES</b>                          |  |
| Short-term borrowings                               |  |
| Trade payables:                                     |  |
| Related parties                                     |  |
| Third parties                                       |  |
| Other payables:                                     |  |
| Related parties                                     |  |
| Third parties                                       |  |
| Accruals                                            |  |
| Current maturities of<br>long-term borrowings:      |  |
| Bank loans                                          |  |
| Bonds payable                                       |  |
| <b>NON-CURRENT LIABILITIES</b>                      |  |
| Long-term borrowings,<br>net of current maturities: |  |
| Bank loans                                          |  |
| Bonds payable                                       |  |
| <b>TOTAL FINANCIAL LIABILITIES</b>                  |  |

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN  
KEBIJAKAN MANAJEMEN MODAL DAN RISIKO  
KEUANGAN (lanjutan)**

Faktor risiko keuangan

Manajemen menerapkan kebijakan pengelolaan risiko-risiko sebagaimana dirangkum di bawah ini:

**a. Risiko pasar**

Risiko pasar adalah risiko nilai wajar arus kas masa depan suatu instrumen keuangan akan berfluktuasi karena perubahan harga pasar. Harga pasar mengandung tiga tipe risiko: risiko nilai tukar mata uang asing, risiko harga, dan risiko tingkat suku bunga. Instrumen keuangan yang terpengaruh oleh risiko pasar termasuk kas dan setara kas, investasi jangka pendek, piutang usaha, piutang lain-lain, kas yang dibatasi penggunaannya, utang usaha, utang lain-lain, akrual, dan pinjaman jangka panjang.

Risiko nilai tukar mata uang asing

Grup rentan terhadap risiko nilai tukar mata uang asing yang timbul dari berbagai eksposur mata uang. Risiko nilai tukar mata uang asing timbul dari aset dan liabilitas moneter yang diakui dalam USD.

Manajemen telah menetapkan kebijakan yang mengharuskan entitas-entitas dalam Grup mengelola risiko nilai tukar mata uang asing terhadap mata uang fungsionalnya. Untuk mengelola risiko nilai tukar mata uang asing yang timbul dari transaksi komersial masa depan serta aset dan liabilitas yang diakui, entitas menggunakan kontrak berjangka, yang ditransaksikan dengan bank-bank yang telah ditunjuk dan memiliki *swap* mata uang asing.

Pada tanggal 30 September 2024 jika Grup dalam posisi aset moneter bersih dan Rupiah melemah/menguat sebesar 5%, terhadap USD dengan variabel lain konstan, laba setelah pajak untuk tahun berjalan akan lebih tinggi/rendah sebesar Rp13.368 terutama diakibatkan keuntungan/kerugian dari penjabaran aset dan liabilitas moneter dalam mata uang asing.

Pada tanggal 30 September 2023 jika Grup dalam posisi kewajiban moneter bersih dan Rupiah menguat/melemah sebesar 5%, terhadap USD dengan variabel lain konstan, laba setelah pajak untuk tahun berjalan akan lebih rendah/tinggi Rp26.519 terutama diakibatkan kerugian/keuntungan dari penjabaran aset dan liabilitas moneter dalam mata uang asing.

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**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
CAPITAL MANAGEMENT OBJECTIVES AND  
POLICIES (continued)**

Financial risk factors

The management applies policies for managing each of these risks which is summarised below:

**a. Market risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: foreign currency risk, price risk, and interest rate risk. Financial instruments affected by market risk included cash, short-term investment, trade receivables, other receivables, restricted cash and cash equivalent, trade payables, other payables, accruals and long-term borrowings.

Foreign exchange risk

The Group is exposed to foreign exchange risk arising from various currency exposures. Foreign exchange risk arises from recognised monetary assets and liabilities in USD.

Management has set up a policy to require Group companies to manage their foreign risk against their functional currency. To manage their foreign exchange risk arising from future commercial transactions and recognised assets and liabilities, entities in the Group use forward contracts, transacted with the banks appointed and enter into foreign currency swap.

As of September 30, 2024, if the Group in net monetary assets position and Rupiah had weakened/strengthened by 5%, against USD with all other variables held constant, profit after-tax for the year would have been Rp13,368 higher/lower, mainly as a result of foreign exchange gains/losses on translation of monetary assets and liabilities in foreign currency.

As of September 30, 2023, if the Group net monetary liabilities position and Rupiah had strengthened/weakened by 5%, against USD with all other variables held constant, profit after-tax for the year would have been Rp26,519 lower/higher, mainly as a result of foreign exchange losses/gains on translation of monetary assets and liabilities in foreign currency.

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN KEBIJAKAN  
MANAJEMEN MODAL DAN RISIKO KEUANGAN  
(lanjutan)**

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
CAPITAL MANAGEMENT OBJECTIVES AND  
POLICIES (continued)**

Faktor risiko keuangan (lanjutan)

Financial risk factors (continued)

**a. Risiko pasar (lanjutan)**

**a. Market risk (continued)**

Risiko nilai tukar mata uang asing (lanjutan)

Foreign exchange risk (continued)

5% adalah tingkat sensitivitas yang digunakan ketika melaporkan secara internal risiko mata uang asing kepada para manajemen kunci, dan merupakan penilaian manajemen terhadap perubahan yang mungkin terjadi pada nilai tukar valuta asing.

5% is the sensitivity rate used when reporting foreign currency risk internally to key management personnel and represents management's assessment of the reasonably possible change in foreign exchange rates.

Risiko harga

Price risk

Grup terkena dampak risiko harga yang terutama diakibatkan oleh pembelian batu bara yang merupakan komponen utama biaya produksi. Harga batu bara tersebut dipengaruhi oleh beberapa faktor, antara lain permintaan, pasokan, nilai tukar, dan cuaca.

The Group is exposed to price risk that is mainly due to the purchase of coal which is the main component of production costs. The price of coal is influenced by several factors, including demand, supply, exchange rates, and weather.

Kebijakan Grup untuk meminimalkan risiko yang berasal dari fluktuasi harga batu bara adalah antara lain dengan mengadakan kontrak pembelian yang berjangka waktu 12 bulan atau kurang dan pembelian secara bersama antara Grup kepada pemasok agar mendapatkan harga yang menguntungkan.

The Group's policy to minimize risks arising from fluctuations in the price of coal is among other things entered into purchase contracts for a period of 12 months or less and a joint purchase between the Group to suppliers in order to obtain favorable prices.

Risiko tingkat suku bunga

Interest rate risk

Risiko suku bunga Grup terutama timbul dari pinjaman dan liabilitas sewa. Risiko suku bunga dari kas di bank tidak material dan semua aset dan liabilitas keuangan lainnya tidak dikenakan bunga. Pinjaman yang diterbitkan dengan tingkat bunga variabel mengekspos Grup terhadap risiko suku bunga arus kas.

The Group's interest rate risk arises from borrowings and lease liabilities. The interest rate risk from cash in banks is not material and all other financial assets and liabilities are not interest bearing. Borrowings issued at variable rates exposes the Group to cash flow interest rate risk.

Pada tanggal 30 September 2024, jika suku bunga lebih tinggi/rendah 100 basis poin dengan semua variabel lain tetap, maka laba setelah pajak lebih rendah/tinggi Rp88.555 (31 Desember 2023: Rp78.049) terutama yang timbul sebagai akibat beban bunga yang lebih tinggi atas pinjaman dengan suku bunga mengambang.

As of September 30, 2024, if the interest rate had been 100 basis points higher/lower with all variables held constant, profit after tax would have been lower/higher by Rp88,555 (December 31, 2023: Rp78,049), mainly as a result of higher interest expense on floating rate loans.

**b. Risiko kredit**

**b. Credit risk**

Risiko kredit timbul dari kas dan setara kas, piutang usaha, piutang lain-lain dan kas yang dibatasi penggunaannya. Jumlah tercatat aset di laporan posisi keuangan konsolidasian Grup merupakan eksposur maksimal dari risiko kredit.

Credit risk arises from cash and cash equivalents, trade receivables, other receivables and restricted cash. The carrying amount of financial assets in the Group's consolidated statement of financial position represents maximum credit risk exposure.

Untuk kas dan setara kas, dan kas yang dibatasi penggunaannya, Grup hanya memilih bank yang memiliki reputasi dan kredibilitas yang baik.

Regarding cash and cash equivalents, and restricted cash, the Group only selects bank with a good reputation and credibility.

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN KEBIJAKAN  
MANAJEMEN MODAL DAN RISIKO KEUANGAN  
(lanjutan)**

Faktor risiko keuangan (lanjutan)

**b. Risiko kredit (lanjutan)**

Terkait dengan eksposur kredit atas piutang usaha kepada pelanggan, Grup melakukan analisa kredit dan menetapkan batasan kredit konsumen sebelum penerimaan konsumen baru. Batasan kredit ini ditinjau secara berkala. Grup juga melakukan pengawasan secara berkelanjutan untuk portofolio kredit untuk meminimalisasi dampak dari risiko kredit.

Analisa lebih lanjut terhadap piutang usaha disajikan pada Catatan 6 dalam laporan keuangan konsolidasian.

Semua saldo piutang lain-lain jatuh tempo yang belum mengalami penurunan nilai yang merupakan pelanggan, pihak berelasi dan karyawan tanpa adanya kasus gagal bayar di masa lalu. Dengan demikian, risiko kredit dianggap rendah.

**c. Risiko likuiditas**

Risiko likuiditas muncul dalam situasi dimana Grup mengalami kesulitan dalam memperoleh pendanaan. Manajemen risiko likuiditas berarti menjaga kecukupan saldo kas dan setara kas. Grup mengelola risiko likuiditas dengan terus memantau perkiraan dan arus kas aktual dan mencocokkan profil jatuh tempo aset dan kewajiban keuangan, dan memanfaatkan fasilitas kredit dari bank.

Tabel di bawah merangkum profil jatuh tempo liabilitas keuangan Grup berdasarkan pembayaran kontraktual yang tidak didiskontokan pada tanggal 30 September 2024 dan 31 Desember 2023.

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
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POLICIES (continued)**

Financial risk factors (continued)

**b. Credit risk (continued)**

*In respect of credit exposures of trade receivable due from customers, the Group assesses the potential customer's credit quality and sets credit limits before accepting any new customers. These limits are reviewed periodically. The Group also performs ongoing credit portfolio monitoring as well as manages the collection of the receivables in order to minimise the credit risk.*

*Further analysis on trade receivables is provided in Note 6 to the consolidated financial statements.*

*All balances of other receivables are neither pass due nor impaired in which represent customers, related parties and employees with no history of default in the past. Accordingly, the credit risk is considered low.*

**c. Liquidity risk**

*Liquidity risk arises in situations where the Group has difficulties in obtaining funding. Prudence liquidity risk management implies maintaining sufficient cash and cash equivalents. The Group manages liquidity risk by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities, and utilising the credit facilities from the bank.*

*The table below summarises the maturity profile of the Group financial liabilities based on contractual undiscounted payments as of September 30, 2024 and December 31, 2023.*

| 30 September /September 30, 2024 (Tidak diaudit/Unaudited) |                                                 |                                |                                                 |                         |                                            |
|------------------------------------------------------------|-------------------------------------------------|--------------------------------|-------------------------------------------------|-------------------------|--------------------------------------------|
|                                                            | Kurang dari 1 tahun/<br><i>Less than 1 year</i> | 1-2 tahun/<br><i>1-2 years</i> | Lebih dari 2 tahun/<br><i>More than 2 years</i> | Jumlah/<br><i>Total</i> |                                            |
| Pinjaman jangka pendek                                     | 2.937.196                                       | -                              | -                                               | 2.937.196               | Short-term borrowings                      |
| Utang usaha                                                | 7.214.035                                       | -                              | -                                               | 7.214.035               | Trade payables                             |
| Utang lain-lain                                            | 399.089                                         | -                              | -                                               | 399.089                 | Other payables                             |
| Akrual                                                     | 1.069.254                                       | -                              | -                                               | 1.069.254               | Accruals                                   |
| Liabilitas imbalan kerja<br>jangka pendek                  | 413.519                                         | -                              | -                                               | 413.519                 | Short-term employee<br>benefit liabilities |
| Pinjaman bank jangka panjang                               | 1.013.593                                       | 2.458.593                      | 4.317.514                                       | 7.789.700               | Long-term bank loans                       |
| Utang obligasi                                             | 131.311                                         | 1.120.455                      | 630.051                                         | 1.881.817               | Bonds payable                              |
|                                                            | <u>13.177.997</u>                               | <u>3.579.048</u>               | <u>4.947.565</u>                                | <u>21.704.610</u>       |                                            |

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN  
KEBIJAKAN MANAJEMEN MODAL DAN RISIKO  
KEUANGAN (lanjutan)**

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
CAPITAL MANAGEMENT OBJECTIVES AND  
POLICIES (continued)**

Faktor risiko keuangan (lanjutan)

Financial risk factors (continued)

**c. Risiko likuiditas (lanjutan)**

**c. Liquidity risk (continued)**

| 31 Desember/December 31, 2023             |                         |                                          |                  |            |                                            |
|-------------------------------------------|-------------------------|------------------------------------------|------------------|------------|--------------------------------------------|
| Kurang dari 1 tahun/<br>Less than 1 year  | 1-2 tahun/<br>1-2 years | Lebih dari 2 tahun/<br>More than 2 years | Jumlah/<br>Total |            |                                            |
| Pinjaman jangka pendek                    | 591.311                 | -                                        | -                | 591.311    | Short-term borrowings                      |
| Utang usaha                               | 8.096.285               | -                                        | -                | 8.096.285  | Trade payables                             |
| Utang lain-lain                           | 365.795                 | -                                        | -                | 365.795    | Other payables                             |
| Akrual                                    | 927.398                 | -                                        | -                | 927.398    | Accruals                                   |
| Liabilitas imbalan kerja<br>jangka pendek | 473.004                 | -                                        | -                | 473.004    | Short-term employee<br>benefit liabilities |
| Pinjaman bank jangka panjang              | 1.593.142               | 2.028.142                                | 6.146.807        | 9.768.091  | Long-term bank loans                       |
| Utang obligasi                            | 3.621.461               | 422.161                                  | 1.381.432        | 5.425.054  | Bonds payable                              |
|                                           | 15.668.396              | 2.450.303                                | 7.528.239        | 25.646.938 |                                            |

Semua aset keuangan adalah aset lancar kecuali yang disajikan dalam Catatan 10.

All financial assets are current except as disclosed in Note 10.

Estimasi nilai wajar

Fair value estimation

Nilai tercatat dari aset dan liabilitas keuangan dengan jatuh tempo kurang dari 1 tahun, termasuk kas dan setara kas, piutang usaha, piutang lain-lain, pinjaman bank jangka pendek, utang usaha, dan akrual diperkirakan mendekati nilai wajarnya karena bersifat jangka pendek. Nilai tercatat pinjaman bank, liabilitas sewa pembiayaan, dan utang obligasi dengan jatuh tempo lebih dari 1 tahun mendekati nilai wajarnya karena terpengaruh tingkat bunga pasar atau dampak pendiskontoan tidak material.

The carrying amount of financial assets and liabilities with maturities of less than 1 year, including cash and cash equivalents, trade receivables, other receivables, short-term bank loans, trade payables and accruals, are estimated to be near their fair values because they are short-term. The carrying value of bank loans, finance lease liabilities, and bonds payable with maturities of more than 1 year approximates their fair value because it carries the market interest or the impact of discounting is not material.

Pengelolaan modal

Capital management

Tujuan utama pengelolaan modal Grup adalah untuk memastikan pemeliharaan rasio modal yang sehat untuk mendukung usaha dan memaksimalkan imbalan bagi pemegang saham dan pemangku kepentingan lainnya.

The primary objective of the Group's capital management is to ensure that it maintains healthy capital ratios in order to support its business and maximize shareholder value and other stakeholders.

Grup mengelola struktur permodalan dan melakukan penyesuaian, bila diperlukan, berdasarkan perubahan kondisi ekonomi. Untuk memelihara dan menyesuaikan struktur permodalan, Grup dapat menyesuaikan pembayaran dividen kepada pemegang saham, menerbitkan saham baru atau mengusahakan pendanaan melalui pinjaman. Strategi Grup tetap tidak berubah dari 2023.

The Group manages its capital structure and makes adjustments to it, if necessary, in light of changes in economic conditions. To maintain or adjust the capital structure, the Group may adjust the dividend payment to shareholders, issue new shares or raise debt financing. The Group's strategy remains unchanged from 2023.

Grup mengawasi modal dengan menggunakan rasio gearing, dengan membagi jumlah pinjaman berbunga yang sudah dikurangkan dengan kas dan setara kas, dengan jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk.

The Group monitors its capital using gearing ratios, by dividing interest bearing loan after deducted with cash and cash equivalent, by total equity attributable to equity holders of the parent entity.

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**35. INSTRUMEN KEUANGAN, TUJUAN DAN  
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KEUANGAN (lanjutan)**

**35. FINANCIAL INSTRUMENT, FINANCIAL RISK AND  
CAPITAL MANAGEMENT OBJECTIVES AND  
POLICIES (continued)**

Pengelolaan modal (lanjutan)

Capital management (continued)

Rasio *gearing* pada tanggal 30 September 2024 dan  
31 Desember 2023 adalah sebagai berikut:

The *gearing* ratios as of September 30, 2024 and  
December 31, 2023 are as follow:

|                                                                         | <b>30 September/<br/>September 30,<br/>2024<br/>(Tidak diaudit/<br/>Unaudited)</b> | <b>31 Desember/<br/>December 31,<br/>2023</b> |                                                             |
|-------------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------------------------------------------|-------------------------------------------------------------|
| Pinjaman bank                                                           | 8.855.522                                                                          | 7.804.853                                     | Bank loans                                                  |
| Utang obligasi                                                          | 1.583.894                                                                          | 4.943.100                                     | Bonds payable                                               |
| Liabilitas sewa                                                         | 761.644                                                                            | 819.975                                       | Lease liabilities                                           |
| Dana <i>syirkah</i> temporer                                            | 2.100.000                                                                          | 2.250.000                                     | Temporary <i>syirkah</i> fund                               |
| Jumlah pinjaman dan dana<br><i>syirkah</i> temporer                     | 13.301.060                                                                         | 15.817.928                                    | Total borrowings and temporary<br><i>syirkah</i> fund       |
| Dikurangi:                                                              |                                                                                    |                                               | Less:                                                       |
| Kas dan setara kas                                                      | (4.926.751)                                                                        | (6.939.841)                                   | Cash and cash equivalent                                    |
|                                                                         | 8.374.309                                                                          | 8.878.087                                     |                                                             |
| Jumlah ekuitas yang dapat diatribusikan<br>kepada pemilik entitas induk | 43.366.285                                                                         | 43.261.491                                    | Total equity attributable to owners<br>of the parent entity |
| Rasio <i>gearing</i> (x)                                                | 0,19                                                                               | 0,21                                          | Gearing ratio (x)                                           |

**36. INFORMASI MATERIAL LAINNYA**

**36. OTHER MATERIAL INFORMATION**

Rencana Konstruksi Regional Provinsi Quang Ninh

Regional construction plan of Quang Ninh Province

Berdasarkan Keputusan No.1488/QD-TTg tahun 2011 yang dikeluarkan oleh Perdana Menteri Vietnam yang meratifikasi atas rencana pengembangan industri semen di Vietnam untuk periode 2011–2020 atas visi 2030, proyek pabrik semen TLCC telah termasuk dalam daftar proyek yang disetujui. Namun, pada tahun 2014, berdasarkan Keputusan No. 1588/QD-UBND yang dikeluarkan oleh Komite Rakyat Provinsi Quang Ninh terkait persetujuan rencana konstruksi regional Provinsi Quang Ninh atas visi 2030-2050 dan setelah 2050, lokasi proyek pabrik semen TLCC kemungkinan akan direlokasi ke area lain.

According to Decision No.1488/QD-TTg issued in 2011, issued by the Prime Minister of Vietnam, ratifying the cement industry development plan in Vietnam for the period 2011–2020 of vision 2030, the cement plant project of TLCC was included in the approved list of projects. However, in 2014, based on Decision No. 1588/QD-UBND issued by People's Committee of Quang Ninh Province relating to approval of regional construction plan of Quang Ninh Province of vision 2030-2050 and beyond 2050, the site of TLCC cement plant might be subject to relocation to another area.

Pada tahun 2020, Kementerian Konstruksi Vietnam mengeluarkan surat resmi No. 1148/BXD - VLXD yang mendukung pelaksanaan proyek pabrik semen TLCC untuk meningkatkan fasilitas yang diinvestasikan untuk melindungi manfaat bagi karyawan, aset Perseroan dan menghindari inefisiensi.

In 2020, the Ministry of Construction of Vietnam issued official letter No. 1148/BXD – VLXD supporting the implementation of the cement plant project of TLCC to enhance the invested facilities to protect the benefit of employees, enterprises' assets and to avoid inefficiencies.

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**36. INFORMASI MATERIAL LAINNYA (lanjutan)**

Rencana Konstruksi Regional Provinsi Quang Ninh (lanjutan)

Pada tahun 2021, Perdana Menteri Vietnam mengeluarkan keputusan No. 1959/QĐ-TTg tentang persetujuan tanggung jawab untuk Perencanaan Induk Kota Ha Long hingga 2030 dengan visi menuju 2040. Oleh karena itu, Komite Rakyat Provinsi Quang Ninh ditugaskan untuk berkoordinasi dengan kementerian dan badan terkait dalam merumuskan dan menyerahkan Proyek Rencana Induk Kota Ha Long hingga 2040.

Salah satu fokus utama dari Rencana Induk adalah mengusulkan peta jalan khusus untuk merelokasi lokasi proyek pabrik semen TLCC. Sampai dengan tanggal laporan keuangan konsolidasi ini, Rencana Induk masih dalam proses penyusunan.

Terkait dengan rencana relokasi tersebut di atas, terdapat kewajiban yang mungkin timbul di masa yang akan datang oleh TLCC untuk melakukan pembongkaran dan pemindahan aset TLCC serta merestorasi tanah ke kondisi semula. Hal tersebut akan bergantung pada diskusi dengan Komite Rakyat Provinsi Quang Ninh di masa yang akan datang. Oleh karena itu, Grup tidak mengestimasi atau mengakui provisi atas biaya restorasi sehubungan dengan hal tersebut.

Pajak karbon

Pada tanggal 29 Oktober 2021, Pemerintah menerbitkan Undang-Undang No. 7 Tahun 2021 tentang Harmonisasi Peraturan Perpajakan. Aturan tersebut memuat pengaturan baru mengenai pajak karbon dalam rangka mengendalikan emisi gas rumah kaca untuk mendukung pencapaian *Nationally Determined Contribution (NDC)* Indonesia. Implementasi pajak karbon termasuk perdagangan karbon akan efektif pada tahun 2025 namun masih menunggu peraturan pelaksanaan terkait. Pada saat laporan keuangan konsolidasian diotorisasi, Grup masih mempelajari dampak yang mungkin timbul dari Undang-Undang tersebut serta pengaruhnya pada laporan keuangan konsolidasi Grup.

**36. OTHER MATERIAL INFORMATION (continued)**

Regional construction plan of Quang Ninh Province (continued)

*In 2021, the Prime Minister of Vietnam issued decision No. 1959/QĐ-TTg on approval of responsibility for Master Planning of Ha Long City to 2030 with a vision towards 2040. Accordingly, The People's Committee of Quang Ninh province was assigned to coordinate with relevant ministries and bodies in formulating and submitting the Ha Long City Master Planning Project to 2040.*

*One of the key focuses of the Master Planning is to propose a specific roadmap to relocate the location of the cement plant project of TLCC. Until the date of these consolidated financial statements, the Master Plan is still in process of preparation.*

*In relation to the relocation plan mentioned above, there is an obligation that may arise in the future by TLCC to dismantle and transfer TLCC's assets and restore the land to its original condition. This will depend on the outcome of future discussions with the People's Committee of Quang Ninh. Accordingly, the Group does not estimate or recognise a provision for restoration costs in this regard.*

Carbon taxes

*On October 29, 2021 the Government issue Law No. 7 Year 2021 concerning Harmonization of Tax Regulations. The regulation has stipulated new arrangements regarding carbon taxes in order to control greenhouse gas emissions to support the achievement of Indonesia's Nationally Determined Contribution (NDC). The implementation of carbon tax including carbon trading will be effective in 2025, subject to related implementing regulation. As of the authorisation date of these consolidated financial statements, the Group is still evaluating the potential impact of the Law, as well as the impact on the Group's consolidated financial statements.*

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**37. TRANSAKSI NON-KAS**

Aktivitas investasi signifikan yang tidak mempengaruhi arus kas:

**37. NON-CASH TRANSACTIONS**

Significant investing activities not affecting cash flows:

|                                                                                   | 30 September/<br>September 30,<br>2024<br>(Tidak diaudit/<br>Unaudited) | 30 September/<br>September 30,<br>2023<br>(Tidak diaudit/<br>Unaudited) |                                                                                                |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------|-------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| Perolehan aset tetap melalui sewa reklasifikasi uang muka dan utang (Catatan 15e) | 248.935                                                                 | 1.046.307                                                               | Acquisition of fixed assets through lease reclassification of advances and payables (Note 15e) |
| Pelepasan aset tetap melalui reklasifikasi uang muka dan utang                    | -                                                                       | 89                                                                      | Disposal of fixed assets through reclassification of advances and payables                     |
|                                                                                   | <u>248.935</u>                                                          | <u>1.046.396</u>                                                        |                                                                                                |

**38. PERISTIWA SETELAH TANGGAL NERACA**

Pada tanggal 21 Oktober 2024 Perseroan telah menerima surat pengunduran diri Bapak Nasaruddin Umar selaku Komisaris Independen Perseroan. Selanjutnya, Perseroan akan mengikuti dan menjalankan ketentuan yang diatur dalam anggaran dasar Perseroan dan peraturan perundang-undangan yang berlaku, termasuk untuk penyelenggaraan Rapat Umum Pemegang Saham Luar Biasa Perseroan yang waktunya akan disampaikan lebih lanjut.

**38. SUBSEQUENT EVENT**

On October 21, 2024, the Company received a resignation letter from Mr. Nasaruddin Umar in his capacity as the Company's Independent Commissioner. Subsequently, the Company will adhere to and implement the provisions stipulated in the Company's articles of association and applicable laws and regulations, including the organization of the Company's Extraordinary General Meeting of Shareholders, the schedule of which will be announced later.

**39. TANGGUNG JAWAB MANAJEMEN DAN PERSETUJUAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN**

Penyusunan dan penyajian wajar laporan keuangan konsolidasian dari halaman 1 sampai 120 merupakan tanggung jawab manajemen, dan telah disetujui oleh Direktur untuk diterbitkan pada tanggal 31 Oktober 2024.

**39. MANAGEMENT RESPONSIBILITY AND APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS**

The preparation and fair presentation of the consolidated financial statements on pages 1 to 120 were the responsibilities of the management, and were approved by the Directors and authorized for issue on October 31, 2024.



**PT SEMEN INDONESIA (PERSERO) Tbk**

South Quarter Tower A Lt. 19-20  
Jl. RA Kartini Kav. 8,  
Jakarta Selatan 12430, Indonesia

Telp: (021) 215261174-5  
Fax: (021) 5261176

**[www.sig.id](http://www.sig.id)**