

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / *AND SUBSIDIARIES***

**LAPORAN KEUANGAN KONSOLIDASIAN/
*CONSOLIDATED FINANCIAL STATEMENTS***

**30 SEPTEMBER 2024 (TIDAK DIAUDIT) DAN 31 DESEMBER 2023/
*30 SEPTEMBER 2024 (UNAUDITED) AND 31 DECEMBER 2023***



PT MALINDO FEEDMILL, Tbk.

PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK

SURAT PERNYATAAN DIREKSI
TENTANG
TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
PADA TANGGAL 30 SEPTEMBER 2024 DAN
31 DESEMBER 2023
DAN UNTUK PERIODE SEMBILAN BULAN YANG
BERAKHIR PADA TANGGAL
30 SEPTEMBER 2024 DAN 2023

PT MALINDO FEEDMILL Tbk
AND ITS SUBSIDIARIES

DIRECTORS' STATEMENT LETTER
REGARDING
THE RESPONSIBILITY FOR
THE CONSOLIDATED FINANCIAL STATEMENTS
AS AT 30 SEPTEMBER 2024 AND
31 DECEMBER 2023
AND FOR THE NINE MONTHS PERIOD ENDED
30 SEPTEMBER 2024 AND 2023

Kami, yang bertandatangan di bawah ini:

We, the undersigned:

- | | | |
|---------------|--|---------------------|
| 1. Nama | Tan Sri Lau Tuang Nguang | 1. Name |
| Alamat kantor | Jl. RS Fatmawati No. 15, Komplek Golden Plaza Blok G No. 17-22, Jakarta Selatan 12150 | Office address |
| Alamat rumah | Jl. Keranji 2, Ampang Hilir, Kuala Lumpur 55000 | Residential address |
| Nomor telepon | (021) 7661727 | Phone number |
| Jabatan | Presiden Direktur / President Director | Position |
| 2. Nama | Rudy Hartono Husin | 2. Name |
| Alamat kantor | Jl. RS Fatmawati No. 15, Komplek Golden Plaza Blok G No. 17-22, Jakarta Selatan 12150 | Office address |
| Alamat rumah | Jl. Karet Belakang RT/RW 012/001, Kel. Karet Kuningan Kec. Setiabudi, Jakarta Selatan | Residential address |
| Nomor telepon | (021) 7661727 | Phone number |
| Jabatan | Direktur Bidang Akuntansi/Keuangan / Director of Accounting/Finance | Position |

Menyatakan bahwa:

State that:

- | | |
|--|--|
| 1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian PT Malindo Feedmill Tbk dan Entitas Anak (Grup); | 1. We are responsible for the preparation and presentation of the consolidated financial statements of PT Malindo Feedmill Tbk and subsidiaries ("the Group"); |
| 2. Laporan keuangan konsolidasian Grup telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia; | 2. The Group's consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards; |
| 3. a. Semua informasi dalam laporan keuangan konsolidasian Grup telah dimuat secara lengkap dan benar; | 3. a. All information in the Group's consolidated financial statements have been disclosed in a complete and truthful manner; |
| b. Laporan keuangan konsolidasian Grup tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material; | b. The Group's consolidated financial statements do not contain any incorrect information or material fact, nor they omit information or material fact; |
| 4. Bertanggung jawab atas sistem pengendalian internal Grup. | 4. We are responsible for the Group's internal control system. |

Demikian pernyataan ini dibuat dengan sebenar-benarnya.

Thus this statement is made truthfully.

Atas nama dan mewakili Direksi/For and on behalf of the Directors:



Tan Sri Lau Tuang Nguang
Presiden Direktur/
President Director

Rudy Hartono Husin
Direktur Bidang Akuntansi/Keuangan
Director of Accounting/Finance

Jakarta, 31 Oktober 2024/31 October 2024

Head Office : Jl. R.S. Fatmawati No. 15, Komplek Golden Plaza Blok G 17 - 22, Cilandak - Jakarta Selatan

Telp. : (021) 7661727 (Hunting) Fax. : (021) 7661728

Branch : Ds. Sumberame, Kec. Wringinanom, Kab. Gresik, Jawa Timur 61176, Telp. (031) 8972385-87, Fax. : (031) 8971378

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 1/1 – Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
30 SEPTEMBER 2024 (TIDAK DIAUDIT)
DAN 31 DESEMBER 2023**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024 (UNAUDITED)
AND 31 DECEMBER 2023**

(Expressed in thousands of Rupiah,
unless otherwise stated)

| | <u>30 September 2024/ 30 September 2024</u> | <u>Catatan/ Notes</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|--|---|---------------------------|---|--|
| ASET | | | | ASSETS |
| ASET LANCAR | | | | CURRENT ASSETS |
| Kas dan setara kas | 220,717,937 | 4 | 287,546,923 | <i>Cash and cash equivalents</i> |
| Piutang usaha: | | 5 | | <i>Trade receivables:</i> |
| - Pihak ketiga | 647,405,287 | | 662,976,747 | <i>Third parties -</i> |
| - Pihak berelasi | 15,955,207 | | 18,332,504 | <i>Related parties -</i> |
| Persediaan | 1,200,216,827 | 6 | 1,069,304,764 | <i>Inventories</i> |
| Aset biologis | 500,381,186 | 7 | 509,609,120 | <i>Biological assets</i> |
| Uang muka, bagian jangka pendek | 195,369,738 | 8 | 179,043,943 | <i>Advances, current portion</i> |
| Tagihan restitusi pajak, bagian jangka pendek | - | 10d | 66,370,640 | <i>Claim for tax refund, current portion</i> |
| Aset lancar lainnya | <u>18,334,730</u> | | <u>28,064,334</u> | <i>Other current assets</i> |
| Jumlah aset lancar | <u>2,798,380,912</u> | | <u>2,821,248,975</u> | <i>Total current assets</i> |
| ASET TIDAK LANCAR | | | | NON-CURRENT ASSETS |
| Uang muka | 23,825,166 | 8 | 28,057,673 | <i>Advances</i> |
| Biaya dibayar di muka | 4,531,774 | | 2,819,192 | <i>Prepaid expenses</i> |
| Aset pajak tangguhan | 241,170,880 | 10c | 229,998,478 | <i>Deferred tax assets</i> |
| Tagihan restitusi pajak | 55,051,050 | 10d | 52,885,113 | <i>Claim for tax refund</i> |
| Aset tetap | 2,278,997,543 | 9 | 2,367,447,869 | <i>Fixed assets</i> |
| Aset hak guna | 18,735,607 | | 13,854,159 | <i>Right-of-use assets</i> |
| Aset tidak lancar lainnya | <u>999,541</u> | | <u>985,421</u> | <i>Other non-current assets</i> |
| Jumlah aset tidak lancar | <u>2,623,311,561</u> | | <u>2,696,047,905</u> | <i>Total non-current assets</i> |
| JUMLAH ASET | <u><u>5,421,692,473</u></u> | | <u><u>5,517,296,880</u></u> | TOTAL ASSETS |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

*The accompanying notes form an
integral part of these consolidated financial statements.*

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 1/2 – Schedule

**LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
30 SEPTEMBER 2024 (TIDAK DIAUDIT)
DAN 31 DESEMBER 2023**

(Dinyatakan dalam ribuan Rupiah,
kecuali dinyatakan lain)

**CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
AS AT 30 SEPTEMBER 2024 (UNAUDITED)
AND 31 DECEMBER 2023**

(Expressed in thousands of Rupiah,
unless otherwise stated)

| | <u>30 September 2024/ 30 September 2024</u> | <u>Catatan/ Notes</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|--|---|---------------------------|---|--|
| LIABILITAS | | | | LIABILITIES |
| LIABILITAS JANGKA PENDEK | | | | CURRENT LIABILITIES |
| Pinjaman bank jangka pendek | 753,254,161 | 11 | 1,488,082,313 | Short-term bank borrowings |
| Utang usaha: | | 12 | | Trade payables: |
| - Pihak ketiga | 209,109,373 | | 266,966,197 | Third parties - |
| - Pihak berelasi | 264,277,095 | | 269,043,257 | Related parties - |
| Utang pajak: | | 10a | | Taxes payable: |
| - Pajak penghasilan | 33,557,064 | | 966,682 | Corporate income tax - |
| - Pajak lain-lain | 6,009,627 | | 5,304,496 | Other taxes - |
| Akrual | 238,748,569 | | 119,671,355 | Accruals |
| Bagian jangka pendek dari pinjaman jangka panjang: | | | | Current maturities of long-term borrowings: |
| - Pinjaman bank | 124,603,175 | 11a | 115,277,778 | Bank borrowings - |
| Liabilitas sewa pembiayaan, bagian jangka pendek | 2,970,372 | | 2,135,805 | Finance lease liabilities, current portion |
| Instrumen keuangan derivatif | 3,648,944 | | 4,333,623 | Derivative financial instruments |
| Liabilitas imbalan pascakerja, bagian jangka pendek | 3,372,538 | 13 | 3,372,538 | Post-employment benefits obligation, current portion |
| Liabilitas jangka pendek lain-lain | <u>114,453,018</u> | | <u>107,930,154</u> | Other current liabilities |
| Jumlah liabilitas jangka pendek | <u>1,754,003,936</u> | | <u>2,383,084,198</u> | Total current liabilities |
| LIABILITAS JANGKA PANJANG | | | | NON-CURRENT LIABILITIES |
| Utang pihak berelasi | 3,694,809 | 23c | 3,694,809 | Due to related party |
| Pinjaman jangka panjang, setelah dikurangi bagian yang jatuh tempo dalam waktu satu tahun: | | | | Long-term borrowings, net of current maturities: |
| - Pinjaman bank | 419,722,222 | 11a | 513,174,603 | Bank borrowings - |
| Liabilitas sewa pembiayaan | 7,879,708 | | 4,234,152 | Finance lease liabilities |
| Liabilitas imbalan pascakerja | <u>129,413,981</u> | 13 | <u>117,112,983</u> | Post-employment benefits obligation |
| Jumlah liabilitas jangka panjang | <u>560,710,720</u> | | <u>638,216,547</u> | Total non-current liabilities |
| JUMLAH LIABILITAS | <u>2,314,714,656</u> | | <u>3,021,300,745</u> | TOTAL LIABILITIES |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 1/3 – Schedule

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

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

| | <u>30 September 2024/</u> <u>30 September 2024</u> | <u>Catatan/</u> <u>Notes</u> | <u>31 Desember 2023/</u> <u>31 December 2023</u> | |
|---|---|---------------------------------|---|--|
| DANA SYIRKAH TEMPORER | <u>606.091.270</u> | 14 | <u>355.714.286</u> | TEMPORARY SYIRKAH FUNDS |
| EKUITAS | | | | EQUITY |
| Ekuitas diatribusikan kepada pemilik entitas induk: | | | | <i>Equity attributable to owners of the parent:</i> |
| Modal saham - nilai nominal Rp 20 (nilai penuh) per saham | | | | <i>Share capital - Rp 20 (full amount) par value per share</i> |
| Modal dasar - 2.929.340.800 saham | | | | <i>Authorised - 2,929,340,800 shares</i> |
| Modal ditempatkan dan disetor penuh - 2.238.750.000 saham | 44,775,000 | 15 | 44,775,000 | <i>Issued and fully paid - 2,238,750,000 shares</i> |
| Tambahan modal disetor | 767,334,417 | 16 | 765,667,143 | <i>Additional paid-in capital</i> |
| Saldo laba: | | | | <i>Retained earnings:</i> |
| - Dicadangkan | 16,600,000 | | 16,600,000 | <i>Appropriated -</i> |
| - Belum dicadangkan | <u>1,674,629,766</u> | | <u>1,315,651,784</u> | <i>Unappropriated -</i> |
| | 2,503,339,183 | | 2,142,693,927 | |
| Kepentingan non-pengendali | <u>(2,452,636)</u> | | <u>(2,412,078)</u> | <i>Non-controlling interests</i> |
| JUMLAH EKUITAS | <u>2,500,886,547</u> | | <u>2,140,281,849</u> | TOTAL EQUITY |
| JUMLAH LIABILITAS, DANA SYIRKAH TEMPORER DAN EKUITAS | <u>5,421,692,473</u> | | <u>5,517,296,880</u> | TOTAL LIABILITIES, TEMPORARY SYIRKAH FUNDS AND EQUITY |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

*The accompanying notes form an
integral part of these consolidated financial statements.*

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 2 - Schedule

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

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

| | 2024 | Catatan/ Notes | 2023 | |
|---|------------------------|---------------------------|------------------------|--|
| Penjualan bersih | 9,444,948,592 | 17 | 8,970,301,459 | Net sales |
| Beban pokok penjualan | <u>(8,247,010,617)</u> | 18 | <u>(8,224,716,689)</u> | Cost of goods sold |
| Laba bruto | 1,197,937,975 | | 745,584,770 | Gross profit |
| Penyesuaian nilai wajar akhir aset biologis | (64,982,253) | | (32,282,405) | <i>Closing fair value adjustment on biological assets</i> |
| Beban penjualan | (211,219,916) | 19 | (205,529,075) | <i>Selling expenses</i> |
| Beban umum dan administrasi | (361,828,124) | 19 | (248,590,819) | <i>General and administrative expenses</i> |
| Penghasilan keuangan | 303,469 | | 333,386 | <i>Finance income</i> |
| Biaya keuangan | (106,055,368) | 20 | (140,172,544) | <i>Finance costs</i> |
| Beban usaha lain-lain - bersih | <u>(6,844,466)</u> | 21 | <u>(16,093,479)</u> | <i>Other operating expenses - net</i> |
| Laba sebelum pajak penghasilan | 447,311,317 | | 103,249,834 | Profit before income tax |
| Beban pajak penghasilan | <u>(88,373,893)</u> | 10b | <u>(57,615,262)</u> | Income tax expense |
| Laba periode berjalan | <u>358,937,424</u> | | <u>45,634,572</u> | Profit for the period |
| Penghasilan komprehensif lain: | | | | Other comprehensive income: |
| Laba komprehensif lain tahun berjalan, setelah pajak | <u>-</u> | | <u>-</u> | <i>Other comprehensive income for the year, net of tax</i> |
| Jumlah laba Komprehensif periode berjalan | <u>358,937,424</u> | | <u>45,634,572</u> | Total comprehensive income for the period |
| Laba/(rugi) periode berjalan yang yang diatribusikan kepada: | | | | Profit/(loss) for the period attributable to: |
| Pemilik entitas induk | 358,977,982 | | 45,813,712 | <i>Owners of the parent</i> |
| Kepentingan non-pengendali | <u>(40,558)</u> | | <u>(179,140)</u> | <i>Non-controlling interests</i> |
| | <u>358,937,424</u> | | <u>45,634,572</u> | |
| Jumlah laba/(rugi) komprehensif yang diatribusikan kepada: | | | | Total comprehensive income/(loss) attributable to: |
| Pemilik entitas induk | 358,977,982 | | 45,813,712 | <i>Owners of the parent</i> |
| Kepentingan non-pengendali | <u>(40,558)</u> | | <u>(179,140)</u> | <i>Non-controlling interests</i> |
| | <u>358,937,424</u> | | <u>45,634,572</u> | |
| Laba per saham – dasar dan dilusian (nilai penuh) | <u>160</u> | 22 | <u>20</u> | Earnings per share -basic and diluted (full amount) |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

*The accompanying notes form an
integral part of these consolidated financial statements.*

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 3 - Schedule

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

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE MONTHS PERIOD ENDED
30 SEPTEMBER 2024 AND 2023 (UNAUDITED)**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | Diatribusikan kepada pemilik entitas induk/ <i>Attributable to owners of the parent</i> | | | | | | | | |
|--------------------------------|--|--------------------------------------|---|-------------------------------------|--|-------------------------|--|-------------------------|--|
| | Catatan/ <i>Note</i> | Modal saham/ <i>Share capital</i> | Tambahannya modal disetor/ <i>Additional paid in capital</i> | <u>Saldo laba/Retained earnings</u> | | Jumlah/ <i>Total</i> | Kepentingan non-pengendali/ <i>Non-controlling interests</i> | Jumlah/ <i>Total</i> | |
| | | | | Dicadangkan/ <i>Appropriated</i> | Belum dicadangkan/ <i>Unappropriated</i> | | | | |
| Saldo 1 Januari 2023 | | 44,775,000 | 765,667,143 | 16,600,000 | 1,250,298,681 | 2,077,340,824 | (2,202,354) | 2,075,138,470 | <i>Balance at 1 January 2023</i> |
| Laba/(rugi) periode berjalan | | - | - | - | 45,813,712 | 45,813,712 | (179,140) | 45,634,572 | <i>Profit/(loss) for the periods</i> |
| Saldo 30 September 2023 | | 44,775,000 | 765,667,143 | 16,600,000 | 1,296,112,393 | 2,123,154,536 | (2,381,494) | 2,120,773,042 | <i>Balance at 30 September 2023</i> |
| Saldo 1 Januari 2024 | | 44,775,000 | 765,667,143 | 16,600,000 | 1,315,651,784 | 2,142,693,927 | (2,412,078) | 2,140,281,849 | <i>Balance at 1 January 2024</i> |
| Pembayaran berbasis saham | 16 | - | 1,667,274 | - | - | 1,667,274 | - | 1,667,274 | <i>Share-based payments</i> |
| Laba/(rugi) periode berjalan | | - | - | - | 358,977,982 | 358,977,982 | (40,558) | 358,937,424 | <i>Profit/(loss) for the period</i> |
| Saldo 30 September 2024 | | <u>44,775,000</u> | <u>767,334,417</u> | <u>16,600,000</u> | <u>1,674,629,766</u> | <u>2,503,339,183</u> | <u>(2,452,636)</u> | <u>2,500,886,547</u> | <i>Balance at 30 September 2024</i> |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

*The accompanying notes form an
integral part of these consolidated financial statements.*

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 4 - Schedule

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

**CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS
PERIOD ENDED
30 SEPTEMBER 2024 AND 2023 (UNAUDITED)**
(Expressed in thousands of Rupiah,
unless otherwise stated)

| | 2024 | 2023 | |
|--|----------------------|---------------------|---|
| Arus kas dari aktivitas operasi | | | Cash flows from operating activities |
| Penerimaan dari pelanggan | 9,457,145,641 | 5,667,215,123 | Cash received from customers |
| Pembayaran kepada pemasok dan karyawan | (8,315,886,548) | (5,288,307,289) | Cash paid to suppliers and employees |
| Pembayaran beban operasi lainnya | (415,476,712) | (314,601,518) | Cash paid for other operating expenses |
| Penerimaan dari operasi lainnya | 560,000 | 290,000 | Cash received from other operations |
| Kas yang diperoleh dari aktivitas operasi | 726,342,381 | 64,596,316 | Cash generated from operating activities |
| Penerimaan dari tagihan restitusi pajak | 62,638,611 | - | Proceeds from corporate claim for tax refund |
| Penerimaan dari penghasilan keuangan | 303,469 | 234,397 | Proceeds from finance income |
| Pembayaran biaya keuangan | (105,538,708) | (94,995,568) | Payment of finance costs |
| Pembayaran pajak penghasilan badan | (67,532,839) | (41,236,325) | Payment of corporate income tax |
| Arus kas bersih yang diperoleh dari/(digunakan untuk) aktivitas operasi | 616,212,914 | (71,401,180) | Net cash generated from/(used in) operating activities |
| Arus kas dari aktivitas investasi | | | Cash flows from investing activities |
| Hasil dari penjualan aset tetap | 236,982 | 48,173 | Proceeds from sale of fixed assets |
| Perolehan aset tetap | (100,764,224) | (48,249,321) | Acquisition of fixed assets |
| Arus kas bersih digunakan untuk aktivitas investasi | (100,527,242) | (48,201,148) | Net cash used in investing activities |
| Arus kas dari aktivitas pendanaan | | | Cash flows from financing activities |
| (Pembayaran)/penerimaan dari pinjaman bank jangka pendek | (757,912,000) | 138,065,000 | Proceeds/(payment) from short-term bank borrowings |
| Pembayaran pinjaman bank jangka panjang | (84,126,984) | (149,551,429) | Payment of long-term bank borrowings |
| Penerimaan/(pembayaran) dana syirkah temporer | 250,376,984 | (30,317,460) | Proceeds/(payment) from temporary syirkah funds |
| Pembayaran sewa | (5,738,436) | (462,398) | Payment for lease |
| Arus kas bersih yang digunakan untuk aktivitas pendanaan | (597,400,436) | (42,266,287) | Net cash used in financing activities |
| Penurunan bersih kas, setara kas dan cerukan | (81,714,764) | (161,868,615) | Decrease in cash, cash equivalents and bank overdrafts |
| Dampak perubahan selisih kurs terhadap kas, setara kas dan cerukan | (8,198,070) | 1,315,810 | Effect of foreign exchange rate changes on cash, cash equivalents and bank overdrafts |
| Kas, setara kas dan cerukan pada awal periode | 282,376,610 | 445,997,732 | Cash, cash equivalents and bank overdrafts at beginning of the period |
| Kas, setara kas dan cerukan pada akhir periode | 192,463,776 | 285,444,927 | Cash, cash equivalents and bank overdrafts at the end of period |
| Kas, setara kas dan cerukan terdiri dari: | | | The cash, cash equivalents and bank overdrafts comprise of the following: |
| | 2024 | 2023 | |
| Kas dan setara kas | 220,717,937 | 308,782,012 | Cash and cash equivalents |
| Cerukan | (28,254,161) | (23,337,085) | Bank overdrafts |
| | 192,463,776 | 285,444,927 | |

Catatan atas laporan keuangan konsolidasian merupakan bagian yang tidak terpisahkan dari laporan keuangan konsolidasian.

The accompanying notes form an integral part of these consolidated financial statements.

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/1 - Schedule

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1. INFORMASI UMUM

a. Pendirian dan informasi umum

PT Malindo Feedmill Tbk (Perusahaan) didirikan dalam rangka Undang-undang Penanaman Modal Asing No. 1 tahun 1967 yang diperbaharui dengan Undang-Undang No. 11 tahun 1970 berdasarkan Akta Notaris Mirah Dewi Ruslim Sukmadjaya, S.H., M.H., No. 17 pada tanggal 10 Juni 1997. Anggaran Dasar disahkan oleh Menteri Kehakiman Republik Indonesia dalam Surat Keputusan No. C2-12.560.HT.01.01.TH.97 tanggal 3 Desember 1997 dan diumumkan dalam Lembaran Berita Negara No. 35, tambahan No. 2390 tanggal 1 Mei 1998. Anggaran Dasar Perusahaan telah mengalami beberapa kali perubahan. Perubahan maksud dan tujuan serta kegiatan usaha Perusahaan berdasarkan Akta Notaris Ati Mulyati, S.H., M.Kn., No. 02 tanggal 21 Mei 2024, dan telah disahkan oleh Menteri Hukum dan Hak Asasi Manusia Republik Indonesia dalam Surat Keputusan No. AHU-0115952.AH.01.11 tanggal 12 Juni 2024.

Sesuai dengan dengan pasal 3 Anggaran Dasar Perusahaan, ruang lingkup kegiatan Perusahaan adalah menjalankan usaha meliputi bidang industri pengolahan, peternakan, perdagangan besar, dan jasa aktivitas untuk penelitian dan pengembangan ilmu pertanian dan peternakan. Perusahaan memulai kegiatan komersialnya sejak tahun 1998. Perusahaan dan entitas anaknya (bersama-sama "Grup") berdomisili di Indonesia, dengan kantor yang terdaftar di Golden Plaza Fatmawati, Jalan RS. Fatmawati No. 15, Jakarta Selatan. Pabrik Grup berada di daerah Jawa dan Sulawesi sedangkan peternakan Grup berlokasi di Jawa, Sumatera, Kalimantan dan Sulawesi.

1. GENERAL INFORMATION

a. Establishment and general information

PT Malindo Feedmill Tbk (the Company) was established under the framework of Foreign Capital Investment Law No. 1 year 1967 as amended by Law No. 11 year 1970 based on Notarial Deed No. 17 of Mirah Dewi Ruslim Sukmadjaya, S.H., M.H., dated 10 June 1997. The Company's Articles of Association were approved by the Minister of Justice in its decision letter No. C2-12.560.HT.01.01.TH.97 date 3 December 1997 and were published in Supplement No. 2390 of the State Gazette No. 35 dated 1 May 1998. The Articles of Association have been amended several times. The change in the Company's objectives and scope of activities was effected by Notarial Deed No. 02 of Ati Mulyati, S.H., M.Kn., dated 21 May 2024, which has been approved by the Minister of Law and Human Rights of the Republic of Indonesia in a Decision Letter No. AHU-0115952.AH.01.11 dated 12 June 2024.

According to Article 3 of the Company's Articles of Association, the scope of the Company's activities is in the field of manufacturing industry, livestock business, wholesale trading and agricultural and animal husbandry research and development activities. The Company commenced commercial operations in 1998. The Company and its subsidiaries (together the "Group") is incorporated and domiciled in Indonesia. The address of its registered office is at Golden Plaza Fatmawati, Jalan RS. Fatmawati No. 15, South Jakarta. The Group's plants are located in Java and Sulawesi while its farms are located in Java, Sumatera, Kalimantan and Sulawesi.

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/2 - Schedule

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1. INFORMASI UMUM (lanjutan)

1. GENERAL INFORMATION (continued)

a. Pendirian dan informasi umum (lanjutan)

a. Establishment and general information
(continued)

Pada tanggal 30 September 2024 dan 31 Desember 2023, susunan Dewan Komisaris, Direksi, dan Komite Audit Perusahaan adalah sebagai berikut:

As at 30 September 2024 and 31 December 2023, the composition of the Company's Board of Commissioners, Directors and Audit Committee is as follows:

Dewan Komisaris

Komisaris Utama
Komisaris
Komisaris Independen

Lau Chia Nguang
Tan Lai Kai
Yongkie Handaya
Koh Bock Swi (Raymond Koh)
Brian M. O'Connor

Board of Commissioners
President Commissioner
Commissioner
Independent Commissioners

Direksi

Direktur Utama
Direktur

Tan Sri Lau Tuang Nguang
Rewin Hanrahan
Lau Joo Hwa
Lau Joo Keat
Rudy Hartono Husin
Dato' Abdul Azim bin Mohamad Zabidi
Lau Joo Kiang

Directors
President Director
Directors

Komite Audit

Ketua
Anggota

Yongkie Handaya
Koh Kim Chui
Koh Bock Swi (Raymond Koh)
Rachmad
Keshmira Irani

Audit Committee
Chairman
Members

Pada tanggal 30 September 2024, Grup memiliki 3.593 orang karyawan (31 Desember 2023: 3.616 orang karyawan) - tidak diaudit.

As at 30 September 2024, the Group had 3,593 employees (31 December 2023: 3,616 employees) - unaudited.

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 5/3 - Schedule

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1. INFORMASI UMUM (lanjutan)

1. GENERAL INFORMATION (continued)

b. Penawaran umum efek

b. Public offering of securities issued

| Kebijakan/Tindakan Perusahaan | Tahun/ Year | Policies/Corporate actions |
|---|------------------------|--|
| Pada tanggal 27 Januari 2006, Perusahaan memperoleh Surat Pemberitahuan Efektif No. S-223/pm/2006 dari Ketua Badan Pengawas Pasar Modal (BAPEPAM) (sekarang yang fungsinya dialihkan kepada Otoritas Jasa Keuangan (OJK) sejak 1 Januari 2013) untuk melakukan Penawaran Umum Perdana 61.000.000 lembar saham, dengan nilai nominal Rp 100 (nilai penuh) per saham dengan harga penawaran Rp 880 (nilai penuh) per saham, sehingga jumlah saham beredar meningkat menjadi 339.000.000 lembar saham. | 2006 | <i>On 27 January 2006, the Company obtained the effective Statement No. S-223/pm/2006 from the Chairman of Capital Market Supervisory Agency (BAPEPAM) (currently the functions transferred to the Financial Services Authority (OJK) since 1 January 2013) for its Initial Public Offering of 61,000,000 shares, with par value of Rp 100 (full amount) per share with offering price of Rp 880 (full amount) per share, such that issued shares increased to 339,000,000 shares.</i> |
| Berdasarkan Rapat Umum Pemegang Saham Perusahaan Luar Biasa yang diselenggarakan pada tanggal 28 April 2011, sebagaimana dinyatakan dalam Akta Notaris No. 33 dari Maria Theresia, S.H., pengganti Poerbaningsih Adi Warsito, S.H., tanggal 11 Mei 2011, pemecahan nilai nominal saham satu-untuk-lima dari Rp 100 (nilai penuh) menjadi Rp 20 (nilai penuh) per saham, yang mengubah jumlah saham beredar dari 339.000.000 lembar saham menjadi 1.695.000.000 lembar saham. | 2011 | <i>Based on the Company's Extraordinary General Meeting of Shareholders held on 28 April 2011, as stated in Notarial Deed No. 33 of Maria Theresia, S.H., substitute of Poerbaningsih Adi Warsito, S.H., dated 11 May 2011, one-for-five stock splits by changing in par value from Rp 100 (full amount) to Rp 20 (full amount) per share, increasing the number of issued shares from 339,000,000 shares to 1,695,000,000 shares.</i> |
| Pada tanggal 14 April 2014, Perusahaan memperoleh Surat Persetujuan No. S-01202/BEI.PG1/04-2014 untuk melakukan Penambahan Modal Tanpa Hak Memesan Efek Terlebih Dahulu (PMT-HMETD) 96.000.000 lembar saham, dengan nilai nominal sebesar Rp 20 (nilai penuh) per saham, harga penawaran Rp 3.500 (nilai penuh) per saham. | 2014 | <i>On 14 April 2014, the Company obtained the approval letter No. S-01202/BEI.PG1/04-2014 concerning Additional Shares without the Issuance of Pre-emptive Rights (PMT-HMETD) of 96,000,000 shares, with par value of Rp 20 (full amount) per share, offering price of Rp 3,500 (full amount) per share.</i> |
| Pada tanggal 23 Oktober 2015, Perusahaan memperoleh Surat Persetujuan No. S-488/D.04/2015 dari OJK untuk mengadakan penawaran Umum Terbatas dengan Hak Memesan Efek Terlebih Dahulu atas 447.750.000 lembar saham dengan harga Rp 1.200 (nilai penuh) per saham. | 2015 | <i>On 23 October 2015, the Company obtained the approval Letter No. S-488/D.04/2015 from OJK to issue Limited Public Offering with pre-emptive rights of 447,750,000 shares at the price of Rp 1,200 (full amount) per share.</i> |

Perusahaan telah mencatatkan sahamnya di Bursa Efek Indonesia.

The Company has listed its shares on the Indonesia Stock Exchange.

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/4 - Schedule

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1. INFORMASI UMUM (lanjutan)

1. GENERAL INFORMATION (continued)

c. Struktur Grup

c. The Group structure

Pada tanggal 30 September 2024 dan 31 Desember 2023, entitas anak Perusahaan adalah sebagai berikut:

As at 30 September 2024 and 31 December 2023, the details of the Company's subsidiaries are as follows:

| Entitas anak/ Subsidiaries | Ruang lingkup usaha/ Scope of activities | Persentase kepemilikan efektif/ Effective percentage of ownership | Dimulainya kegiatan komersial/ Commencement of commercial operations | Jumlah aset sebelum eliminasi (dalam jutaan Rupiah)/ Total assets before elimination (in millions of Rupiah) | |
|--|--|--|---|---|---------|
| | | | | 2024 | 2023 |
| <u>Kepemilikan Langsung/ Direct Ownership</u> | | | | | |
| PT Bibit Indonesia (BI) | Peternakan anak ayam pembibit induk/ Parent stock DOC chicken farm | 99.89% | Agustus 2002/ August 2002 | 145,431 | 139,531 |
| PT Prima Fajar (PF) | Peternakan ayam ras pedaging/ Broiler chicken farm | 99.99% | September 2007 | 349,618 | 333,962 |
| PT Leong Ayamsatu Primadona (LAP) | Peternakan anak ayam usia sehari dan ayam ras pedaging/ DOC and broiler chicken farm | 99.98% | Januari 1997/ January 1997 | 704,774 | 668,115 |
| PT Malindo Food Delight (MFD) | Pengolahan, pengawetan daging dan penyediaan makanan dan minuman/ Processing, preserving of meat and providing food and beverages | 99.99% | Juni 2013/ June 2013 | 130,030 | 130,437 |
| PT Mitra Bebek Persada (MBP) | Peternakan itik dan rumah potong serta pengepakan daging unggas/ Duck farm and slaughterhouse along with packaging of poultry meat | 99.84% | Januari 2018/ January 2018 | 51,126 | 44,685 |
| <u>Kepemilikan Tidak Langsung melalui LAP / Indirect Ownership through LAP</u> | | | | | |
| PT Quality Indonesia | Peternakan itik/ Duck farm | 70.00% | Mei 2007/ May 2007 | 2,398 | 2,438 |

Entitas anak berkedudukan di Jakarta sedangkan peternakan dan pabrik entitas anak berlokasi di Sumatera, Jawa, Kalimantan, dan Sulawesi.

The subsidiaries are domiciled in Jakarta and their farms and factory are located in Sumatera, Java, Kalimantan and Sulawesi.

Entitas induk langsung Perusahaan adalah Dragon Amity Pte. Ltd., yang didirikan di Singapura, sedangkan entitas induk utama Perusahaan adalah Emerging Glory Sdn. Bhd., yang didirikan di Malaysia.

The Company's immediate parent company is Dragon Amity Pte. Ltd., incorporated in Singapore and its ultimate parent company is Emerging Glory Sdn. Bhd., incorporated in Malaysia.

2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL

2. MATERIAL ACCOUNTING POLICY INFORMATION

Laporan keuangan konsolidasian Grup diotorisasi untuk diterbitkan oleh Direksi pada tanggal 31 Oktober 2024.

The consolidated financial statements of the Group were authorised for issuance by the Directors on 31 October 2024.

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

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

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/5 - Schedule

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**2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**
**a. Dasar penyusunan laporan keuangan
konsolidasian**

Laporan keuangan konsolidasian Grup disusun berdasarkan Standar Akuntansi Keuangan di Indonesia.

Laporan keuangan konsolidasian disusun berdasarkan konsep harga perolehan, kecuali aset biologis dan derivatif yang diukur pada nilai wajar melalui laba rugi, 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. Untuk tujuan ini, kas dan setara kas disajikan setelah dikurangi dengan cerukan.

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 dimana asumsi dan estimasi dapat berdampak signifikan terhadap laporan keuangan konsolidasian diungkapkan di Catatan 3.

**Perubahan pada Pernyataan Standar
Akuntansi Keuangan ("PSAK")**

**PSAK revisi yang berlaku efektif pada
tahun 2023**

Standar revisi yang relevan terhadap kegiatan operasi Grup dan berlaku untuk tahun buku yang dimulai pada atau setelah tanggal

1 Januari 2023, namun dampaknya tidak signifikan terhadap laporan keuangan konsolidasian adalah sebagai berikut:

- Amendemen PSAK 1 "Penyajian Laporan Keuangan"
- Amendemen PSAK 16 "Aset Tetap"
- Penyesuaian tahunan atas PSAK 25 "Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan"
- Penyesuaian tahunan atas PSAK 46 "Pajak Penghasilan"

**2. MATERIAL ACCOUNTING POLICY
INFORMATION (continued)**
**a. Basis of preparation of consolidated
financial statements**

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

The consolidated financial statements have been prepared based on the historical cost, except biological assets and derivative at fair value through profit or loss, and using the accruals concept, except for the consolidated statements of cash flows.

The consolidated statements of cash flows are prepared based on the direct method by classifying cash flows on the basis of operating, investing and financing activities. For these purposes, cash and cash equivalents are shown net of bank overdrafts.

The preparation of 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 significant to the consolidated financial statements are disclosed in Note 3.

**Changes to the Statements of Financial
Accounting Standards ("SFAS")**

**Amended SFAS which became effective in
2023**

Amended standards relevant to the Group's operation that are effective for the financial year beginning on or after 1 January 2023, but did not result in a significant impact in the consolidated financial statements are as follows:

- *Amendment of SFAS 1 "Presentation of Financials Statement"*
- *Amendment of SFAS 16 "Fixed Assets"*
- *Annual improvements of SFAS 25 "Accounting Policies, Changes in Accounting Estimates and Errors"*
- *Annual improvements of SFAS 46 "Income Tax"*

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/6 - Schedule

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2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)

2. MATERIAL ACCOUNTING POLICY
INFORMATION (continued)

a. Dasar penyusunan laporan keuangan konsolidasian (lanjutan)

a. Basis of preparation of consolidated financial statements (continued)

Perubahan pada PSAK (lanjutan)

Changes to the SFAS (continued)

PSAK revisi yang belum berlaku efektif pada tahun 2023

Amended SFAS which have not become effective in 2023

Standar revisi yang relevan terhadap kegiatan operasi Grup yang telah diterbitkan tetapi belum wajib diterapkan untuk tahun buku yang dimulai pada atau setelah tanggal 1 Januari 2023 dan belum diterapkan secara dini oleh Grup adalah sebagai berikut:

Amended standards that relevant to the Group's operation, have been published, but are not mandatory for the financial year beginning on or after 1 January 2023 and have not been early adopted by Group are as follows:

- Amendemen PSAK 1 "Penyajian Laporan Keuangan"
- Amendemen PSAK 2 "Laporan Arus Kas"
- Amendemen PSAK 10 "Pengaruh Perubahan Kurs Valuta Asing"
- Amendemen PSAK 73 "Sewa"

- Amendment of SFAS 1 "Presentation of Financial Statement"
- Amendment of SFAS 2 "Statement of Cash Flows"
- Amendment of SFAS 10 "The Effects of Changes in Foreign Exchange Rates"
- Amendment of SFAS 73 "Lease"

Untuk periode akuntansi yang dimulai pada dan setelah 1 Januari 2024, nomor referensi PSAK dan Interpretasi Standar Akuntansi Keuangan ("ISAK") akan diurut ulang dan diubah sebagaimana yang dipublikasikan oleh Dewan Standar Akuntansi Keuangan dari Ikatan Akuntan Indonesia. Sebagai akibatnya, nomor referensi PSAK dan ISAK saat ini akan berubah pada tahun-tahun mendatang. Hal ini tidak akan menimbulkan dampak akuntansi pada laporan keuangan konsolidasi.

For accounting periods beginning on and after 1 January 2024, the reference numbers of individual SFAS and Interpretation of Financial Accounting Standards ("IFAS") will be reordered and amended based on those as published by the Financial Accounting Standards Board of Indonesia Chartered Accountants. As a result, current reference numbers to SFAS and IFAS will change in future years. This is not expected to result in any accounting impact to the consolidated financial statements.

Grup masih mempelajari dampak yang mungkin timbul atas penerbitan standar akuntansi keuangan tersebut.

The Group is still evaluating the possible impact on the issuance of these financial accounting standards.

b. Prinsip-prinsip konsolidasian

b. Principles of consolidation

Laporan keuangan konsolidasian meliputi laporan keuangan Perusahaan dan entitas anak.

The consolidated financial statements include the financial statements of the Company and its subsidiaries.

Kepentingan non-pengendali merupakan proporsi atas hasil usaha dan aset bersih entitas anak yang tidak diatribusikan pada Grup.

Non-controlling interests represent the proportion of the results and net assets of subsidiaries not attributable to the Group.

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/7 - Schedule

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| | |
|---|--------------------------------------|
| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

b. Prinsip-prinsip konsolidasian (lanjutan)

Entitas anak adalah suatu entitas dimana Grup memiliki pengendalian. Grup mengendalikan entitas lain ketika Grup terekspos atau memiliki hak atas imbal hasil variabel dari keterlibatannya dengan entitas dan memiliki kemampuan untuk mempengaruhi imbal hasil tersebut melalui kekuasaannya atas entitas.

Kombinasi bisnis antar entitas sepengendali dicatat seolah-olah menggunakan metode penyatuan kepemilikan. Selisih antara biaya investasi dengan nilai buku aset neto yang diperoleh dicatat sebagai "tambahan modal disetor" pada bagian ekuitas di laporan posisi keuangan konsolidasian.

Seluruh transaksi, saldo, keuntungan dan kerugian intra kelompok usaha yang belum direalisasi dan material telah dieliminasi.

Kepentingan non-pengendali disajikan di ekuitas dalam laporan posisi keuangan konsolidasian, terpisah dari ekuitas pemilik entitas induk.

Kebijakan akuntansi yang digunakan dalam penyusunan laporan keuangan konsolidasian ini telah diterapkan secara konsisten, kecuali jika dinyatakan lain.

c. Penjabaran mata uang asing

(a) Mata uang fungsional dan penyajian

Beberapa item yang disertakan dalam laporan keuangan setiap entitas anggota Grup diukur menggunakan mata uang yang sesuai dengan lingkungan ekonomi utama di mana entitas beroperasi ("mata uang fungsional").

Mata uang fungsional Grup adalah Rupiah. Laporan keuangan konsolidasian disajikan dalam mata uang Rupiah.

b. Principles of consolidation (continued)

Subsidiaries are entities over which the Group has control. The Group controls an entity when the Group is exposed or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity.

Business combinations among entities under common control are accounted for as if using the pooling-of-interests method. The difference between the costs of investment and book value of the acquired net assets is recorded as "additional paid-in capital" under the equity section of the consolidated statement of financial position.

All material intercompany transactions, balances, unrealised surpluses and deficits on transactions between Group companies are eliminated.

Non-controlling interests is reported as equity in the consolidated statement of financial position, separated from the owner of the parent's equity.

The accounting policies adopted in preparing the consolidated financial statements have been consistently applied, unless otherwise stated.

c. Foreign currency translation

(a) 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 Group and its subsidiaries is Rupiah. The consolidated financial statements are presented in Rupiah.

**PT MALINDO FEEDMILL Tbk
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Lampiran - 5/8 - Schedule

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2. INFORMASI KEBIJAKAN AKUNTANSI 2. MATERIAL ACCOUNTING POLICY
MATERIAL (lanjutan) MATERIAL INFORMATION (continued)

c. Penjabaran mata uang asing (lanjutan)

(b) 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.

Keuntungan dan kerugian selisih kurs yang timbul dari penyelesaian transaksi dalam mata uang asing dan penjabaran aset dan liabilitas moneter dalam mata uang asing dengan menggunakan kurs yang berlaku pada akhir periode pelaporan diakui di dalam laba rugi.

Kurs utama yang digunakan, berdasarkan kurs tengah yang diterbitkan Bank Indonesia, adalah sebagai berikut (dalam satuan Rupiah):

| | 2024 | 2023 | |
|-----------------------|-------------|-------------|----------------------|
| Dolar Amerika Serikat | 15,138 | 15,416 | United States Dollar |
| Euro | 16,852 | 17,140 | Euro |
| Ringgit Malaysia | 3,675 | 3,342 | Malaysian Ringgit |

d. Transaksi dengan pihak-pihak berelasi

Grup melakukan transaksi dengan pihak-pihak berelasi sebagaimana didefinisikan dalam PSAK 7 "Pengungkapan pihak-pihak berelasi".

Seluruh transaksi dan saldo yang signifikan dengan pihak-pihak berelasi telah diungkapkan dalam catatan atas laporan keuangan konsolidasian.

e. Instrumen keuangan

Instrumen keuangan adalah setiap kontrak yang menimbulkan aset keuangan dari suatu entitas dan liabilitas keuangan dari entitas lainnya.

c. Foreign currency translation (continued)

(b) 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 the end of the reporting period.

Foreign exchange gains and losses resulting from the settlement of such transactions and from the translations at period-end exchange rates of monetary assets and liabilities denominated in foreign currencies using applicable foreign exchange rate at the end of reporting period are recognised in profit or loss.

The main exchange rate used, based on the mid rates published by Bank Indonesia, are as follows (full Rupiah):

d. Transactions with related parties

The Group conducted transactions with certain related parties as defined under SFAS 7 "Related party disclosures".

All significant transactions and balances with related parties are disclosed in the notes to the consolidated financial statements.

e. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability of another entity.

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| | |
|---|--------------------------------------|
| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

e. Instrumen keuangan (lanjutan)

Aset keuangan

(i) Klasifikasi

Grup mengklasifikasikan aset keuangannya dalam kategori berikut: (i) aset keuangan yang diukur kemudian pada nilai wajar (baik melalui laba rugi atau penghasilan komprehensif lain), dan (ii) aset keuangan yang diukur pada biaya perolehan diamortisasi.

Klasifikasi tergantung pada model bisnis Grup untuk mengelola aset keuangan dan ketentuan kontraktual dari arus kas.

Untuk aset yang diukur pada nilai wajar keuntungan dan kerugian akan dicatat dalam laba rugi atau penghasilan komprehensif lain. Untuk investasi dalam instrumen ekuitas yang tidak dimiliki untuk diperdagangkan, akan tergantung apakah Grup telah melakukan pemilihan yang tidak dapat dibatalkan pada saat pengakuan awal untuk memperhitungkan investasi ekuitas pada nilai wajar melalui penghasilan komprehensif lain (FVOCI).

Grup mereklasifikasi investasi utang ketika dan hanya ketika model bisnisnya untuk mengelola aset tersebut berubah.

(ii) Pengakuan dan penghentian pengakuan

Pembelian dan penjualan reguler aset keuangan diakui pada tanggal perdagangan, tanggal di mana Grup berkomitmen untuk membeli atau menjual aset. Aset keuangan dihentikan pengakuannya ketika hak untuk menerima arus kas dari aset keuangan telah berakhir atau telah dialihkan dan Grup telah mengalihkan secara substansial seluruh risiko dan manfaat.

e. Financial instruments (continued)

Financial assets

(i) Classification

The Group classifies its financial assets in the following categories: (i) those to be measured subsequently at fair value (either through profit or loss or through other comprehensive income), and (ii) those to be measured at amortised cost.

The classification depends on the Group's business model for managing the financial assets and the contractual terms of the cash flows.

For assets measured at fair value, gains and losses will either be recorded in profit or loss or other comprehensive income. For investments in equity instruments that are not held for trading, this will depend on whether the Group has made an irrevocable election at the time of initial recognition to account for the equity investment at fair value through other comprehensive income (FVOCI).

The Group reclassified debt investments when and only its business model for managing those assets changes.

(ii) Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade date, the date on which the Group commits to purchase or sell the asset. 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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Lampiran - 5/10 - Schedule

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| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

e. Instrumen keuangan (lanjutan)

e. Financial instruments (continued)

Aset keuangan (lanjutan)

Financial assets (continued)

(iii) Pengukuran

(iii) Measurement

Pada pengakuan awal, Grup mengukur aset keuangan pada nilai wajar ditambah, dalam hal aset keuangan tidak diukur pada nilai wajar melalui laba rugi (FVPL), biaya transaksi yang dapat diatribusikan secara langsung dengan perolehan aset keuangan tersebut. Biaya transaksi aset keuangan yang diukur pada FVPL dibebankan dalam laba rugi.

At initial recognition, the Group measures a financial asset at its fair value plus, in the case of a financial asset not measured at fair value through profit or loss (FVPL), transaction costs that are directly attributable to the acquisition of the financial asset. Transaction costs of financial assets carried at FVPL are expensed in profit or loss.

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup memiliki aset keuangan dalam bentuk instrumen utang.

As at 30 September 2024 and 31 December 2023, the Group has financial assets in the form of debt instrument.

Pengukuran instrumen utang selanjutnya tergantung pada model bisnis Grup untuk mengelola aset dan karakteristik arus kas aset tersebut.

Subsequent measurement of debt instruments depends on the Group business model for managing the asset and the cash flow characteristics of the asset.

Aset keuangan yang diukur pada biaya perolehan diamortisasi adalah aset yang dimiliki untuk memperoleh arus kas kontraktual di mana arus kas tersebut semata-mata merupakan pembayaran pokok dan bunga diukur pada biaya perolehan diamortisasi. Keuntungan atau kerugian dari investasi utang yang selanjutnya diukur pada biaya perolehan diamortisasi dan bukan merupakan bagian dari hubungan lindung nilai, diakui dalam laporan laba rugi pada saat aset tersebut dihentikan pengakuannya atau penurunan nilainya. Pendapatan bunga dari aset keuangan tersebut dimasukkan ke dalam pendapatan keuangan dengan menggunakan metode suku bunga efektif. Laba atau rugi yang timbul dan penghentian pengakuan diakui secara langsung dalam laba rugi.

Financial assets measured at amortised cost are assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest are measured at amortised cost. A gain or loss on a debt investment that is subsequently measured at amortised cost and is not part of hedging relationship is recognised in profit or loss when the asset is derecognised or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method. Any gain or loss arising on derecognition is recognised directly in profit or loss.

Pada tanggal 30 September 2024 dan 31 Desember 2023, aset keuangan Grup yang diukur pada biaya perolehan diamortisasi terdiri dari kas dan setara kas dan piutang usaha.

As at 30 September 2024 and 31 December 2023, the Group's financial assets measured at amortised costs comprised of cash and cash equivalents and trade receivables.

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| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

e. Instrumen keuangan (lanjutan)

Aset keuangan (lanjutan)

(iv) Penurunan nilai

Grup melakukan penilaian masa depan atas kerugian kredit ekspektasian terkait dengan instrumen utangnya yang dicatat pada biaya perolehan diamortisasi dan nilai wajar melalui penghasilan komprehensif lain. Metode penurunan nilai yang diterapkan tergantung pada apakah terdapat peningkatan risiko kredit yang signifikan.

Untuk piutang usaha, Grup menerapkan pendekatan sederhana yang diizinkan oleh PSAK 71, yang mensyaratkan kerugian ekspektasian sepanjang umurnya untuk diakui dari pengakuan awal piutang.

Liabilitas keuangan

Grup mengklasifikasikan liabilitas keuangannya dalam dua kategori: (i) liabilitas keuangan yang diukur kemudian pada nilai wajar melalui laba rugi dan (ii) liabilitas keuangan yang diukur pada biaya perolehan diamortisasi.

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup memiliki liabilitas keuangan yang diukur kemudian pada nilai wajar melalui laba rugi dan yang diukur pada biaya perolehan diamortisasi.

Liabilitas keuangan yang diukur kemudian pada nilai wajar melalui laba rugi

Pada tanggal 30 September 2024 dan 31 Desember 2023, Grup memiliki liabilitas keuangan yang diukur kemudian pada nilai wajar melalui laba rugi, yang terdiri dari instrumen keuangan derivatif yang dilakukan Grup yang tidak ditujukan sebagai instrumen lindung nilai dalam hubungan lindung nilai sebagaimana didefinisikan dalam PSAK 71. Derivatif melekat yang dipisahkan juga diklasifikasikan sebagai kelompok diperdagangkan, kecuali mereka ditetapkan sebagai instrumen lindung nilai efektif.

e. Financial instruments (continued)

Financial assets (continued)

(iv) Impairment

The Group assesses on a forward-looking basis the expected credit loss associated with its debt instruments carried at amortised cost and FVOCI. The impairment methodology applied depends on whether there has been a significant increase in credit risk.

For trade receivables, the Group applies the simplified approach permitted by SFAS 71, which requires expected lifetime losses to be recognised from initial recognition of the receivables.

Financial liabilities

The Group classifies its financial liabilities into two categories: (i) financial liabilities to be measured subsequently at fair value through profit or loss and (ii) financial liabilities measured at amortised cost.

As at 30 September 2024 and 31 December 2023, the Group has financial liabilities to be measured subsequently at fair value through profit or loss and measured at amortised cost.

Financial liabilities to be measured subsequently at fair value through profit or loss

As at 30 September 2024 and 31 December 2023, the Group has financial liabilities to be measured subsequently at fair value through profit or loss, which comprise of derivative financial instruments entered into by the Group that are not designated as hedging instruments in hedge relationships as defined by SFAS 71. Separated embedded derivatives are also classified as held for trading unless they are designated as effective hedging instruments.

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Lampiran - 5/12 - Schedule

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**2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

**2. MATERIAL ACCOUNTING
INFORMATION (continued)**

e. Instrumen keuangan (lanjutan)

e. Financial instruments (continued)

Liabilitas keuangan yang diukur dengan biaya perolehan diamortisasi

Financial liabilities measured at amortised cost

Grup memiliki liabilitas keuangan yang diukur pada biaya perolehan diamortisasi, yang terdiri dari utang usaha, akrual, utang kepada pihak berelasi, pinjaman bank dan liabilitas lancar lain-lain. Setelah pengakuan awal sebesar nilai wajarnya ditambah biaya transaksi, Grup mencatat liabilitas keuangan sebesar biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif, jika dampak diskontonya signifikan. Liabilitas keuangan dihentikan pengakuannya ketika dibayar.

The Group has financial liabilities measured at amortised cost, which comprise of trade payables, accruals, due to related party, bank borrowings and other current liabilities. 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, if the impact of discounting is significant. Financial liabilities are derecognised when extinguished.

Instrumen keuangan disalinghapus

Offsetting financial instruments

Aset keuangan dan liabilitas keuangan disalinghapuskan dan jumlah netonya dilaporkan pada laporan posisi keuangan 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 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.

f. Kas dan setara kas

f. Cash and cash equivalents

Kas dan setara kas mencakup kas, bank, dan semua deposito berjangka yang tidak dibatasi penggunaannya yang jatuh tempo dalam jangka waktu tiga bulan atau kurang sejak tanggal penempatan.

Cash and cash equivalents consist of cash on hand, cash in banks and all unrestricted time deposits with original maturities of three months or less at the time of placement.

g. Piutang usaha

g. Trade receivables

Piutang usaha pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan diamortisasi dengan menggunakan metode suku bunga efektif, kecuali efek diskontonya tidak signifikan setelah dikurangi penyisihan penurunan nilai.

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

Penyisihan piutang diukur berdasarkan kerugian kredit ekspektasian dengan menelaah kolektibilitas saldo piutang secara individual atau kolektif sepanjang umur piutang usaha menggunakan pendekatan yang disederhanakan dengan mempertimbangkan informasi yang berorientasi ke masa depan dan relevan yang dilakukan pada setiap akhir periode pelaporan.

Provision for impairment is measured based on expected credit loss by reviewing the collectability of individual or collective receivables balances in a lifetime of trade receivables using simplified approach with considering the forward-looking and relevant information at the end of each reporting period.

Piutang usaha dihapuskan pada saat piutang tersebut tidak tertagih.

Trade receivables are written-off during the period in which they are determined to be uncollectible.

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h. Derivatif

Grup menggunakan kontrak *forward* mata uang asing untuk mengelola beberapa eksposur transaksinya. Kontrak instrumen keuangan derivatif tidak ditetapkan sebagai lindung nilai, oleh karena itu perubahan nilai wajar derivatif, diakui pada laba rugi.

Nilai wajar instrumen keuangan derivatif diklasifikasikan sebagai aset atau liabilitas tidak lancar jika sisa jatuh tempo instrumen keuangan derivatif lebih dari 12 bulan.

Pengukuran nilai wajar atas instrumen keuangan derivatif ditentukan berdasarkan teknik penilaian, yang memaksimalkan penggunaan data pasar yang dapat diobservasi.

i. Persediaan

Persediaan dinyatakan sebesar nilai yang lebih rendah antara harga perolehan dan nilai realisasi bersih. Harga perolehan ditentukan dengan menggunakan metode pertama masuk, pertama keluar ("*FIFO*"), kecuali untuk pakan, dan ayam olahan yang menggunakan metode rata-rata tertimbang. Harga perolehan barang jadi dan pekerjaan dalam proses terdiri dari bahan baku, tenaga kerja langsung, biaya langsung lainnya dan biaya *overhead* produksi (berdasarkan kapasitas normal operasi). Nilai realisasi bersih adalah estimasi harga penjualan dalam kegiatan usaha biasa, dikurangi beban penjualan bervariasi.

j. Aset biologis

Aset biologis terdiri atas hewan ternak pembibit, ayam pedaging, ayam petelur dan telur tetas yang diukur pada saat pengakuan awal dan pada setiap akhir periode berdasarkan nilai wajar dikurangi biaya untuk menjual (lihat Catatan 7 untuk informasi lebih lanjut mengenai penentuan nilai wajar). Perubahan nilai wajar atas aset biologis diakui pada laba rugi dengan penyesuaian nilai wajar akhis aset biologis disajikan secara terpisah di laporan laba rugi dan penghasilan komprehensif lain konsolidasian.

Biaya untuk menjual meliputi tambahan biaya penjualan dan perkiraan biaya transportasi ke pasar, tetapi tidak termasuk biaya keuangan dan pajak penghasilan.

h. Derivative

The Group uses foreign currency forward contracts to manage some of its transaction exposure. The derivative financial instruments are not designated as hedges, therefore changes in the fair value of derivatives are recognised in profit or loss.

The fair value of derivative financial instruments is classified as a non-current asset or liability if the remaining maturities of the derivative financial instruments are greater than 12 months.

The fair value measurements of derivative financial instruments have been determined using valuation techniques, which maximise the use of observable market data.

i. Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out ("*FIFO*") method, except for the feeds and processed chicken which cost determine using the weighted average method. The cost of finished goods and work in progress comprises raw materials, direct labour, other direct costs and related production overheads (based on normal operating capacity). Net realisable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

j. Biological assets

Biological assets comprising of breeder livestock, broiler chickens, commercial layers and hatching eggs are measured on initial recognition and at the end of period at fair value less costs to sell (refer to Note 7 for further information on determining the fair value). Changes in the fair value are recognised in the profit or loss with the closing fair value adjustment on biological assets presented separately in the consolidated statements of profit or loss and other comprehensive income.

Costs to sell include the incremental selling costs and estimated cost of transport to the market but excludes finance costs and income taxes.

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| MATERIAL (lanjutan) | | | INFORMATION (continued) | | |

j. Aset biologis (lanjutan)

Biaya pembiakan seperti pakan, biaya tenaga kerja, obat-obatan, vaksin, dan biaya-biaya lainnya terkait aset biologis dibebankan pada saat terjadinya, kecuali untuk biaya pembelian hewan ternak pembibit dan anak ayam dan anak bebek broiler usia sehari dikapitalisasi sebagai bagian dari aset biologis.

j. Biological assets (continued)

Farming costs such as feed, labour costs, medicine, vaccine and other costs relate to biological assets are expensed as incurred, except for the cost of purchase breeder livestock and Day-Old-Chick (DOC) and Day-Old-Duck (DOD) of broiler are capitalised as part of biological assets.

k. Aset tetap

Aset tetap disajikan sebesar harga perolehan dikurangi dengan penyusutan. Harga perolehan termasuk pengeluaran yang dapat diatribusikan secara langsung atas perolehan aset tersebut.

k. Fixed assets

Fixed assets are stated at historical cost less depreciation. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Biaya-biaya setelah pengakuan awal termasuk dalam jumlah tercatat aset atau diakui sebagai aset yang terpisah, sebagaimana mestinya, hanya jika kemungkinan besar Grup mendapatkan manfaat ekonomis di masa depan berkenaan dengan aset tersebut dan biaya perolehan aset tersebut dapat diukur secara andal. Jumlah tercatat komponen yang diganti dihapusbukkan. Biaya perbaikan dan pemeliharaan dibebankan pada laba rugi dalam periode keuangan ketika biaya-biaya tersebut terjadi.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, 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 reliably measured. The carrying amount of the replaced part is derecognised. All other repairs and maintenance are charged to profit or loss during the financial period in which they are incurred.

Dalam menentukan akuntansi untuk hak atas tanah, Grup menganalisis fakta dan keadaan masing-masing hak atas tanah. Jika hak atas tanah tersebut tidak mengalihkan pengendalian atas *underlying asset* melainkan mengalihkan hak untuk menggunakan *underlying asset*, maka Grup menerapkan PSAK 73 "Sewa" atas hak atas tanah tersebut. Jika hak atas tanah secara substansi menyerupai pembelian tanah, maka Grup menerapkan PSAK 16 "Aset tetap".

In determining the accounting for landrights, the Group analyses the facts and circumstances for each type of landrights. If the landrights do not transfer control of the underlying assets, but gives the rights to use the underlying assets, the Group applies SFAS 73 "Leases" for these landrights. If landrights substantially similar to land purchases, the Group applies SFAS 16 "Fixed assets".

Tanah tidak disusutkan. Penyusutan aset lain dihitung menggunakan metode garis lurus untuk mengalokasikan harga perolehan dengan nilai sisa selama masa manfaat yang diestimasi sebagai berikut:

Land is not depreciated. Depreciation on other assets is calculated using the straight-line method to allocate their cost to their residual values over their estimated useful lives, as follows:

| | <u>Tahun/Years</u> | |
|--------------------------|--------------------|-----------------------------------|
| Bangunan dan instalasi | 4 - 20 | <i>Buildings and instalations</i> |
| Mesin dan peralatan | 4 - 8 | <i>Machinery and equipments</i> |
| Kendaraan | 8 | <i>Vehicles</i> |
| Peralatan ternak | 4 - 8 | <i>Poultry equipments</i> |
| Perabot dan perlengkapan | 4 - 8 | <i>Furniture and fixtures</i> |
| Peralatan kantor | 4 - 8 | <i>Office equipments</i> |

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**2. MATERIAL ACCOUNTING
INFORMATION (continued)**

k. Aset tetap (lanjutan)

k. Fixed assets (continued)

Masa manfaat, nilai residu dan metode penyusutan aset tetap ditelaah dan jika perlu, disesuaikan pada setiap akhir periode pelaporan.

The useful lives, residual value and depreciation method of fixed assets are reviewed and adjusted, if appropriate at each year reporting period.

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. 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 aset kualifikasian.

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. 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.

Aset dalam penyelesaian dinyatakan sebesar harga perolehan dan disajikan sebagai bagian dari aset tetap. Akumulasi harga perolehan akan direklasifikasi ke masing-masing kategori aset tetap pada aset tersebut selesai dikerjakan dan siap untuk digunakan dan penyusutan mulai dibebankan pada saat aset tersebut siap digunakan.

Construction in progress is stated at historical cost and presented as part of fixed assets. These accumulated costs are reclassified to respective category of fixed assets when the construction is completed and depreciation is charged from the date when assets are ready to use.

Apabila aset tetap tidak digunakan lagi atau dijual, maka nilai tercatat dan akumulasi penyusutannya dikeluarkan dari laporan keuangan konsolidasi, serta keuntungan dan kerugian yang dihasilkan diakui dalam laba rugi.

When assets are retired or otherwise disposed of, their carrying values and the related accumulated depreciation are eliminated from the consolidated financial statements, and the resulting gains and losses are recognised in profit or loss.

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**2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL (lanjutan)**

l. Penurunan nilai aset non-keuangan

Aset non-keuangan diuji atas penurunan nilai ketika terdapat indikasi bahwa nilai tercatatnya mungkin tidak dapat dipulihkan. Kerugian atas penurunan nilai diakui di laba rugi sebesar selisih lebih nilai tercatat aset atas jumlah terpulihkan yang ditentukan berdasarkan mana yang lebih tinggi antara nilai wajar aset dikurangi biaya untuk menjual dan nilai pakai aset.

Dalam menentukan penurunan nilai, aset dikelompokkan pada tingkat yang paling rendah dimana terdapat arus kas (unit penghasil kas) yang dapat diidentifikasi. Aset non-keuangan yang mengalami penurunan nilai diuji setiap tanggal pelaporan untuk menentukan apakah terdapat kemungkinan pemulihan penurunan nilai.

m. Utang usaha dan liabilitas lain-lain

Utang usaha dan liabilitas lain-lain pada awalnya diakui sebesar nilai wajar dan selanjutnya diukur pada biaya perolehan yang diamortisasi dengan menggunakan metode bunga efektif, kecuali jika efek diskontonya tidak signifikan.

n. Pinjaman

Pada saat pengakuan awal, pinjaman diakui sebesar nilai wajar dikurangi dengan 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.

Biaya yang dibayar untuk memperoleh fasilitas pinjaman diakui sebagai biaya transaksi pinjaman sepanjang besar kemungkinan sebagian atau seluruh fasilitas akan ditarik. Dalam hal ini, biaya memperoleh pinjaman ditangguhkan sampai penarikan pinjaman terjadi. Sepanjang tidak terdapat bukti bahwa besar kemungkinan sebagian atau seluruh fasilitas akan ditarik, biaya memperoleh pinjaman dikapitalisasi sebagai pembayaran di muka untuk jasa likuiditas dan diamortisasi selama periode fasilitas yang terkait.

**2. MATERIAL ACCOUNTING POLICY
INFORMATION (continued)**

l. Impairment of non-financial assets

Non-financial assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts of assets may not be recoverable. An impairment loss is recognised in profit or loss for the amount by which the carrying amount of the asset exceeds its recoverable amount, which is determined based on the higher of an asset's fair value less cost to sell and value in use.

For the purpose of assessing impairment, assets are grouped at the lowest levels for which are separately identifiable cash flows (cash-generating units). Non-financial assets that have suffered impairment are reviewed for possible reversal of the impairment at each reporting date.

m. Trade payables and other liabilities

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

n. 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.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw-down occurs. To the extent that there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a pre-payment for liquidity services and amortised over the period of the facility to which it relates.

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**2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL** (lanjutan)

n. Pinjaman (lanjutan)

Pinjaman diklasifikasikan sebagai liabilitas jangka pendek kecuali Grup memiliki ekspektasi untuk menyelesaikan liabilitas dan memiliki hak tanpa syarat untuk menunda pembayaran liabilitas selama paling tidak 12 bulan setelah tanggal pelaporan.

o. Dana syirkah temporer

Dana *syirkah* temporer adalah dana yang diterima oleh Grup, berdasarkan akad *musyarakah mutanaqisha*, yaitu akad kerjasama 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.

p. Pengakuan pendapatan dan beban

Grup telah menerapkan PSAK 72 yang membutuhkan pendapatan pengakuan untuk memenuhi lima langkah penilaian:

1. Mengidentifikasi kontrak dengan pelanggan, dengan kriteria sebagai berikut:
 - Kontrak telah disetujui oleh pihak-pihak terkait dalam kontrak;
 - Grup bisa mengidentifikasi hak dari pihak-pihak terkait dan jangka waktu pembayaran dari barang atau jasa yang akan dialihkan;
 - Kontrak memiliki substansi komersial; dan
 - Besar kemungkinan Grup akan menerima imbalan atas barang atau jasa yang dialihkan.

**2. MATERIAL ACCOUNTING POLICY
INFORMATION** (continued)

n. Borrowings (continued)

Borrowings are classified as current liabilities unless the Group expects to settle the liabilities and has an unconditional right to defer the settlement of the liability for at least 12 months after the reporting date.

o. Temporary syirkah funds

Temporary syirkah funds are funds received by the Group, based on a musyarakah mutanaqisha partnership, represent a partnership between the Group and a bank on a certain business, in which each party contributes funds where the profit sharing is determined based on agreement while loss is borne by both parties based on fund contribution ratio. In this partnership, the bank's portion will be diminished, as the Group will gradually make installments to the bank and at the end of the partnership period, the business will be fully owned by the Group.

Fund received from bank is recognised in temporary syirkah funds account, which is neither liabilities nor equity. Temporary syirkah funds are recognised initially at amount of fund received and subsequently carried at recognised amount less repayments and loss incurred (if any). The profit distribution which relates to the bank's portion is recognised as profit sharing in profit or loss.

p. Revenue and expense recognition

The Group has applied SFAS 72, which requires revenue recognition to fulfill five steps of assessment:

1. *Identify contract(s) with a customer with certain criteria as follows:*
 - *The contract has been agreed by the parties involved in the contract;*
 - *The Group can identify the rights of relevant parties and the term of payment for the goods or services to be transferred;*
 - *The contract has commercial substance; and*
 - *It is probable that the Group will receive benefits for the goods or services transferred.*

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**2. INFORMASI KEBIJAKAN AKUNTANSI
MATERIAL** (lanjutan)

**2. MATERIAL ACCOUNTING POLICY
INFORMATION** (continued)

p. Pengakuan pendapatan dan beban
(lanjutan)

p. Revenue and expense recognition
(continued)

2. Mengidentifikasi kewajiban pelaksanaan dalam kontrak, untuk menyerahkan barang atau jasa yang memiliki karakteristik berbeda kepada pelanggan.
3. Menentukan harga transaksi, setelah dikurangi diskon, retur, insentif penjualan dan pajak pertambahan nilai yang berhak diperoleh suatu entitas sebagai kompensasi atas diteruskannya barang atau jasa yang dijanjikan ke pelanggan.
4. Mengalokasikan harga transaksi kepada setiap kewajiban pelaksanaan dengan menggunakan dasar harga jual dari setiap barang atau jasa berbeda yang dijanjikan dalam kontrak.
5. Mengakui pendapatan ketika kewajiban pelaksanaan telah dipenuhi (sepanjang waktu atau pada waktu tertentu).

2. Identify the performance obligations in the contract, to transfer distinctive goods or services to the customer.
3. Determine the transaction price, net of discounts, returns, sales incentives and value added tax, which an entity expects to be entitled in exchange for transferring promised goods or services to a customer.
4. Allocate the transaction price to each performance obligation on the basis of the selling prices of each goods or services promised in the contract.
5. Recognise revenue when performance obligation is satisfied (over time or at point in time).

Pendapatan dari penjualan barang diakui pada saat pengendalian atas barang telah berpindah kepada pelanggan.

Revenue from the sales of good is recognised when the control of goods has been transferred to the customer.

Beban diakui pada saat terjadinya berdasarkan metode akrual.

Expenses are recognised when incurred on accrual basis.

q. Kewajiban imbalan pascakerja

q. Post-employment benefits obligation

Imbalan kerja jangka pendek

Short-term employee benefits

Imbalan kerja jangka pendek diakui pada saat terutang kepada karyawan.

Short-term employee benefits are recognised when they are accrued to the employees.

Imbalan pensiun

Pension benefits

Kewajiban imbalan pensiun merupakan nilai kini kewajiban imbalan pasti pada tanggal pelaporan. Kewajiban imbalan pensiun dihitung oleh aktuaris independen dengan menggunakan metode *projected-unit-credit*. Nilai kini kewajiban imbalan pasti ditentukan dengan mendiskontokan estimasi arus kas masa depan dengan menggunakan tingkat bunga obligasi pemerintah jangka panjang dalam mata uang Rupiah sesuai dengan mata uang di mana imbalan tersebut akan dibayarkan dan yang memiliki jangka waktu yang mendekati jangka waktu kewajiban imbalan pensiun yang bersangkutan.

The pension benefits obligation is the present value of the defined benefits obligation at the reporting date. The defined benefits obligation is calculated by independent actuaries using the projected-unit-credit method. The present value of the defined benefits obligation is determined by discounting the estimated future cash outflows using interest rates of long-term government bonds that are denominated in Rupiah in which the benefits will be paid and that have terms to maturity similar to the related pension obligation.

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| <p>2. INFORMASI KEBIJAKAN AKUNTANSI MATERIAL (lanjutan)</p> | <p>2. MATERIAL ACCOUNTING POLICY INFORMATION (continued)</p> |
|---|--|

q. Kewajiban imbalan pascakerja (lanjutan)

q. Post-employment benefits obligation
(continued)

Imbalan pensiun (lanjutan)

Pension benefits (continued)

Grup memberikan imbalan pensiun sekurang-kurangnya sama dengan imbalan pensiun yang diatur dalam Undang-Undang No. 11 tahun 2020 tentang "Cipta Kerja".

The Group provides pension benefits at least equivalent with the pension benefits as stipulated in the Labor Law No. 11 Tahun 2020 regarding "Job Creation".

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

Remeasurements arising from experience adjustments and changes in actuarial assumptions are recognised in full through other comprehensive income. The balance of accumulated remeasurements is reported in retained earnings.

Beban jasa lalu diakui secara langsung pada laba rugi.

Past-service costs are recognised immediately in profit or loss.

Keuntungan dan kerugian dari kurtailmen atau penyelesaian program manfaat pasti diakui pada laba rugi ketika kurtailmen atau penyelesaian tersebut terjadi.

Gain or losses on curtailment and settlement of a defined benefits plan are recognised as expense in profit or loss when incurred.

Imbalan kerja jangka panjang lainnya

Other long-term employee benefits

Imbalan kerja jangka panjang lainnya berupa uang penghargaan yang diberikan kepada karyawan setelah memenuhi minimal masa kerja tertentu, dihitung dengan menggunakan metode *projected-unit-credit* dan didiskontokan ke nilai kini. Imbalan ini dihitung dengan menggunakan metodologi yang sama dengan menggunakan metodologi yang digunakan dalam perhitungan program pensiun imbalan pasti, kecuali untuk pengukuran kembali yang diakui pada laba rugi.

Other long-term employee benefits is a service pay paid to employees subject to a minimum number years of service period, are calculated using the projected-unit-credit method and discounted to present value. These benefits are accounted using the same methodology as for the defined benefit pension plan, except for remeasurement which are recognised in profit or loss.

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| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

r. Pajak penghasilan kini dan tangguhan

Beban pajak penghasilan terdiri dari pajak kini dan pajak tangguhan. Pajak diakui pada laba rugi, kecuali jika pajak tersebut terkait dengan transaksi atau kejadian yang diakui di pendapatan komprehensif lain atau langsung diakui ke ekuitas. Dalam hal ini, pajak tersebut masing-masing diakui dalam pendapatan komprehensif lain atau ekuitas.

Beban pajak penghasilan kini dihitung berdasarkan peraturan perpajakan yang berlaku pada tanggal pelaporan. Manajemen secara periodik mengevaluasi posisi yang dilaporkan di Surat Pemberitahuan Tahunan (SPT) sehubungan dengan situasi di mana aturan pajak yang berlaku membutuhkan interpretasi. Jika perlu, manajemen menentukan provisi berdasarkan jumlah yang diharapkan akan dibayar kepada otoritas pajak.

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. Pajak penghasilan tangguhan 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.

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

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.

r. Current and deferred income tax

The income tax expense comprises current and deferred tax. Tax is recognised in the profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, the tax is also recognised in other comprehensive income or directly in equity, respectively.

The current income tax charge is calculated on the basis of the tax laws enacted at the reporting date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation if needed. It establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.

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. Deferred income tax is 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.

Deferred income tax is determined using tax rates (and laws) that have been enacted or substantially enacted by the reporting date and are expected to apply when the related deferred income tax asset is realised or the deferred income tax liability is settled.

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

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| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
|---|---|
| <p>MATERIAL (lanjutan)</p> <p>r. Pajak penghasilan kini dan tangguhan (lanjutan)</p> <p>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. Aset pajak kini dan liabilitas pajak kini akan saling hapus ketika entitas memiliki hak yang berkekuatan hukum untuk melakukan saling hapus dan adanya niat untuk melakukan penyelesaian saldo-saldo tersebut secara neto atau untuk merealisasikan dan menyelesaikan liabilitas secara bersamaan.</p> <p>s. Saham</p> <p>Saham biasa diklasifikasikan sebagai ekuitas.</p> <p>Tambahan biaya yang secara langsung terkait dengan penerbitan saham atau opsi baru disajikan pada bagian ekuitas sebagai pengurang, sebesar jumlah yang diterima bersih setelah dikurangi pajak.</p> <p>t. Laba per saham</p> <p>Labanya per saham dasar dihitung dengan membagi laba yang dapat diatribusikan pada pemilik entitas induk selama tahun berjalan dengan rata-rata tertimbang jumlah saham yang beredar pada tahun yang bersangkutan.</p> <p>Pada tanggal 30 September 2024 dan 31 Desember 2023, tidak ada efek yang berpotensi menjadi saham biasa. Oleh karena itu, laba per saham dilusian sama dengan laba per saham dasar.</p> <p>u. Distribusi dividen</p> <p>Pembagian dividen final diakui sebagai liabilitas ketika dividen tersebut disetujui oleh para pemegang saham dalam Rapat Umum Pemegang Saham Perusahaan. Pembagian dividen interim diakui sebagai liabilitas ketika dividen disetujui berdasarkan Keputusan Rapat Direksi dan Persetujuan Dewan Komisaris telah diperoleh serta sudah diumumkan kepada publik.</p> | <p>INFORMATION (continued)</p> <p>r. Current and deferred income tax (continued)</p> <p><i>Deferred tax assets and liabilities are offset when there is a legally enforceable right to offset current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority. Current tax assets and tax liabilities are offset where the entity has a legally enforceable right to offset and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.</i></p> <p>s. Shares</p> <p><i>Ordinary shares are classified as equity.</i></p> <p><i>Incremental costs directly attributable to the issue of new shares or options are shown in equity as deduction, net of tax, from the proceeds.</i></p> <p>t. Earnings per share</p> <p><i>Basic earnings per share is calculated by dividing net income attributable to the owners of the Company for the year with the weighted average number of ordinary shares outstanding during the year.</i></p> <p><i>As at 30 September 2024 and 31 December 2023, there were no existing instruments which could result in the issue of further ordinary shares. Therefore, diluted earnings per share is equivalent to basic earnings per share.</i></p> <p>u. Dividend distribution</p> <p><i>Final dividend distributions are recognised as a liability when the dividend are approved by the shareholders in the Company's General Meeting of the Shareholders. Interim dividend distributions are recognised as a liability when the dividends are approved by a Board of Director's resolution, approval has been obtained from the Board of Commissioners and a public announcement has been made.</i></p> |

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| | |
|---|--------------------------------------|
| 2. INFORMASI KEBIJAKAN AKUNTANSI | 2. MATERIAL ACCOUNTING POLICY |
| MATERIAL (lanjutan) | INFORMATION (continued) |

v. Segmen pelaporan

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.

v. 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.

w. Sewa

Pada tanggal permulaan kontrak, Grup menilai apakah kontrak merupakan, atau mengandung sewa. Suatu kontrak mengandung sewa jika kontrak tersebut memberikan hak untuk mengendalikan penggunaan aset selama jangka waktu tertentu yang dipertukarkan dengan imbalan.

w. Leases

At inception of a contract, the Group assesses whether a contract is, or contains a lease. A contract contains a lease if the contract conveys the right to control the use of an asset for a period of time in exchange for consideration.

Aset hak guna diakui sebesar biaya perolehan, dikurangi dengan akumulasi penyusutan dan penurunan nilai. Aset hak guna disusutkan selama jangka waktu yang lebih pendek antara umur manfaat aset hak guna atau masa sewa.

The right-of-use assets are stated at cost, less accumulated depreciation and impairment. Right-of-use assets are depreciated over the shorter of the useful life of the assets or the lease term.

Liabilitas sewa diukur pada nilai kini pembayaran sewa yang belum dibayar. Setiap pembayaran sewa dialokasikan antara porsi pelunasan liabilitas dan biaya keuangan. Liabilitas sewa, disajikan sebagai liabilitas jangka panjang kecuali untuk bagian yang jatuh tempo dalam waktu 12 bulan atau kurang yang disajikan sebagai liabilitas jangka pendek. Unsur bunga dalam biaya keuangan dibebankan ke laba rugi selama masa sewa yang menghasilkan tingkat suku bunga konstan atas sisa saldo liabilitas.

Lease liabilities are measured at the present value of the lease payments that are not paid. Each lease payment is allocated between the liability portion and finance cost. Lease liabilities are classified in long-term liabilities, except for those with maturities of 12 months or less which are included in current liabilities. The interest element of the finance cost is charged to profit or loss over the lease period so as to produce a constant rate of interest on the remaining balance of the liability.

Grup tidak mengakui aset hak guna dan liabilitas sewa atas kontrak sewa aset tetap dengan masa kurang dari 12 bulan atau sewa yang asetnya bernilai rendah.

Group does not recognise the right-of-use assets and lease liabilities for short-term leases that have a lease term less than 12 months or lease with low-value assets.

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**3. ESTIMASI DAN PERTIMBANGAN AKUNTANSI
YANG PENTING**

Penyusunan laporan keuangan konsolidasian Grup mengharuskan manajemen untuk membuat pertimbangan, estimasi dan asumsi yang mempengaruhi jumlah yang dilaporkan dari pendapatan, beban, aset dan liabilitas, dan pengungkapan atas liabilitas kontinjensi, pada akhir tahun pelaporan. Ketidakpastian mengenai asumsi dan estimasi tersebut dapat mengakibatkan penyesuaian material terhadap jumlah tercatat aset dan liabilitas dalam tahun pelaporan berikutnya.

Depresiasi

Masa manfaat dan beban penyusutan atas aset tetap ditentukan berdasarkan estimasi, dimana beban penyusutan akan disesuaikan jika masa manfaatnya berbeda dari estimasi sebelumnya atau jika aset dihapusbukukan atau dilakukan penurunan nilai karena usang atau dihentikan penggunaannya.

Liabilitas imbalan pascakerja

Nilai kini liabilitas imbalan pascakerja tergantung pada beberapa faktor yang ditentukan dengan dasar aktuarial berdasarkan beberapa asumsi. Asumsi yang digunakan untuk menentukan biaya/(penghasilan) pensiun neto mencakup tingkat diskonto dan kenaikan gaji di masa datang. Adanya perubahan pada asumsi ini akan mempengaruhi jumlah tercatat liabilitas imbalan pascakerja.

Kerugian penurunan nilai piutang usaha

Grup menelaah portofolio piutang usaha untuk mengevaluasi kerugian penurunan nilai setiap tanggal pelaporan. Grup menentukan kerugian penurunan nilai piutang usaha dengan mempertimbangkan beberapa faktor, yaitu kesulitan keuangan yang signifikan dari debitur, kemungkinan debitur mengalami pailit, reorganisasi keuangan yang dilakukan oleh debitur, serta wanprestasi atau tunggakan pembayaran. Penyisihan penurunan nilai dibuat berdasarkan estimasi jumlah yang tidak dapat terpulihkan yang ditentukan dari rekam jejak tunggakan masa lalu dan risiko peningkatan kerugian kredit ekspektasian di masa depan.

Perpajakan

Grup beroperasi di bawah peraturan perpajakan di Indonesia. Pertimbangan yang signifikan diperlukan untuk menentukan provisi pajak penghasilan dan pajak pertambahan nilai. 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.

**3. CRITICAL ACCOUNTING ESTIMATES AND
JUDGEMENTS**

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting year. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future years.

Depreciation

The useful lives and depreciation expenses of the fixed assets are determined based on estimates, whereas the depreciation expenses will be revised if the useful lives are different from those previously estimated or in case the assets are written off or are impaired due to obsolescence or retirement.

Post-employment benefits obligation

The present value of the post-employment benefits obligation depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost/(income) for pensions include the discount rate and future salary increase. Any changes in these assumptions will have an impact on the carrying amount of post-employment benefits obligation.

Impairment losses of trade receivables

The Group reviews its trade receivables portfolios to assess impairment at reporting date. The Group determines the impairment losses of trade receivables by considering significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy, financial reorganisation and default or delinquency in payment. An allowance for impairment is made based on the estimated irrecoverable amount determined by reference to past default experience and increase of risk in expected credit loss in the future.

Taxation

The Group operates under the tax regulations in Indonesia. Significant judgement is required in determining the provision for income taxes and value added 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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**3. ESTIMASI DAN PERTIMBANGAN AKUNTANSI
YANG PENTING (lanjutan)**

Perpajakan (lanjutan)

Penentuan provisi perpajakan memerlukan pertimbangan signifikan, yang mana keputusan final atas provisi perpajakan tersebut bisa berbeda dari jumlah yang tercatat. Adapun pengakuan aset pajak tangguhan tergantung pada harapan dan estimasi terhadap tersedianya laba kena pajak masa depan.

Aset biologis

Estimasi dan pertimbangan dalam penentuan nilai wajar aset biologis mencakup prakiraan harga jual output dan harga pakan. Perubahan dalam asumsi signifikan ini dapat memiliki dampak material terhadap nilai wajar aset biologis.

**3. CRITICAL ACCOUNTING ESTIMATES AND
JUDGEMENTS (continued)**

Taxation (continued)

Determination of a tax provision needs significant judgements, in which the final assessment of the tax provision could differ from the carrying amount. Whilst the recognition of deferred tax assets depends on the expectation and estimates of availability of future taxable income.

Biological assets

Estimates and judgements in determining the fair value of biological assets include forecast of output selling price and feed price. Any changes in these significant assumptions may have a material impact on the fair value of biological assets.

4. KAS DAN SETARA KAS

4. CASH AND CASH EQUIVALENTS

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|---|
| Kas - Rupiah | 4,694,112 | 4,576,852 | Cash on hand - Rupiah |
| Bank | | | Cash in banks |
| Rupiah | | | Rupiah |
| PT Bank Central Asia Tbk | 6,651,684 | 35,298,553 | PT Bank Central Asia Tbk |
| PT Bank Rakyat Indonesia (Persero) Tbk | 5,814,119 | 17,136,266 | PT Bank Rakyat Indonesia (Persero) Tbk |
| PT Bank CIMB Niaga Tbk | 11,478,064 | 10,054,335 | PT Bank CIMB Niaga Tbk |
| Lain-lain (masing-masing di bawah Rp 1 miliar) | <u>314,759</u> | <u>382,061</u> | Others (each below Rp 1 billion) |
| | <u>24,258,626</u> | <u>62,871,215</u> | |
| Dolar Amerika Serikat | | | United States Dollar |
| PT Bank Central Asia Tbk | 147,621,254 | 205,132,111 | PT Bank Central Asia Tbk |
| PT Bank CIMB Niaga Tbk | 43,765,262 | 14,581,157 | PT Bank CIMB Niaga Tbk |
| PT Bank UOB Indonesia | <u>378,683</u> | <u>385,588</u> | PT Bank UOB Indonesia |
| | <u>191,765,199</u> | <u>220,098,856</u> | |
| Jumlah bank | <u>216,023,825</u> | <u>282,970,071</u> | Total cash in bank |
| | <u>220,717,937</u> | <u>287,546,923</u> | |

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5. PIUTANG USAHA

5. TRADE RECEIVABLES

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|-----------------------------|---|---|----------------------------------|
| Pihak ketiga | 774,479,178 | 784,298,930 | <i>Third parties</i> |
| Pihak berelasi (Catatan 23) | 15,955,207 | 18,332,504 | <i>Related parties (Note 23)</i> |
| Penyisihan penurunan nilai | <u>(127,073,891)</u> | <u>(121,322,183)</u> | <i>Provision for impairment</i> |
| | <u>663,360,494</u> | <u>681,309,251</u> | |

Ringkasan umur piutang usaha:

A summary of the aging of trade receivables:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|--|---|---|--|
| Belum jatuh tempo | 396,171,164 | 430,435,742 | <i>Not yet due</i> |
| Jatuh tempo | | | <i>Overdue</i> |
| 1 - 60 hari | 207,947,686 | 185,047,497 | <i>1 - 60 days</i> |
| > 60 hari | <u>186,315,535</u> | <u>187,148,195</u> | <i>> 60 days</i> |
| Jumlah | 790,434,385 | 802,631,434 | <i>Total</i> |
| Dikurangi: | | | <i>Less:</i> |
| Penyisihan penurunan nilai piutang usaha | <u>(127,073,891)</u> | <u>(121,322,183)</u> | <i>Provision for impairment of trade receivables</i> |
| | <u>663,360,494</u> | <u>681,309,251</u> | |

Pada tanggal 30 September 2024, piutang usaha sebesar Rp 267.189.330 (31 Desember 2023: Rp 250.873.509) telah lewat jatuh tempo namun tidak mengalami penurunan nilai, karena Grup berkeyakinan bahwa piutang usaha dapat ditagih seluruhnya. Grup memiliki proses standar untuk menerima pelanggan dan penelaahan kinerja pelanggan secara berkala.

At 30 September 2024, trade receivables of Rp 267,189,330 (31 December 2023: Rp 250,873,509) were past due but not impaired, since the Group believes that the trade receivables are fully collectible. The Group has a standard process for customer acceptance and regular review of their performance.

Mutasi penyisihan penurunan nilai piutang adalah sebagai berikut:

The movement of the provision for impairment of receivables is as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|------------------------------------|---|---|------------------------------------|
| Saldo awal | 121,322,183 | 121,209,586 | <i>Beginning balance</i> |
| Penyisihan selama periode berjalan | 24,547,065 | 5,975,530 | <i>Provision during the period</i> |
| Penghapusan dan pemulihan | <u>(18,795,357)</u> | <u>(5,862,933)</u> | <i>Write-off and reversal</i> |
| Saldo akhir | <u>127,073,891</u> | <u>121,322,183</u> | <i>Ending balance</i> |

Manajemen berkeyakinan bahwa penyisihan atas penurunan nilai piutang tersebut cukup untuk menutupi kerugian dari tidak tertagihnya piutang usaha.

Management believes that the provision for impairment of receivables is adequate to cover loss on uncollectible trade receivables.

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6. PERSEDIAAN

6. INVENTORIES

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---------------------|---|---|--------------------------|
| Bahan baku | 878,179,077 | 736,840,163 | <i>Raw materials</i> |
| Barang jadi: | | | <i>Finished goods:</i> |
| Pakan | 85,531,938 | 105,025,750 | <i>Feeds</i> |
| Ayam olahan | 24,656,270 | 28,163,250 | <i>Processed chicken</i> |
| Itik beku | 5,587,561 | 3,106,962 | <i>Frozen ducks</i> |
| | <u>115,775,769</u> | <u>136,295,962</u> | |
| Bahan penolong | 203,175,362 | 193,257,737 | <i>Indirect material</i> |
| Barang dalam proses | 3,086,619 | 2,910,902 | <i>Work in process</i> |
| | <u>1,200,216,827</u> | <u>1,069,304,764</u> | |

Manajemen berkeyakinan bahwa tidak ada persediaan yang mengalami penurunan nilai.

Management believes that none of these inventories were impaired.

Pada tanggal 30 September 2024, persediaan Grup telah diasuransikan terhadap segala risiko kerusakan dengan jumlah pertanggungan sebesar Rp 1.305.626.485 (31 Desember 2023: Rp 1.266.386.367). Manajemen berpendapat bahwa persediaan pada tanggal 30 September 2024 dan 31 Desember 2023 telah diasuransikan secara memadai.

As at 30 September 2024, the Group's inventories were insured against all risks of damage, with total coverage of approximately Rp 1,305,626,485 (31 December 2023: Rp 1,266,386,367). Management believes that inventories as at 30 September 2024 and 31 December 2023 were adequately insured.

7. ASET BIOLOGIS

7. BIOLOGICAL ASSETS

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|--|
| Ayam pembibit nenek dan ayam/bebek pembibit induk (hewan ternak pembibit) | 382,916,245 | 387,978,102 | <i>Grand parent stocks - chicken and parent stocks – chicken/ duck (breeder livestock)</i> |
| Telur tetas | 84,542,342 | 89,049,287 | <i>Hatching eggs</i> |
| Ayam pedaging | 14,471,962 | 17,659,831 | <i>Broiler stocks</i> |
| Ayam petelur | 18,450,637 | 14,921,900 | <i>Layer stocks</i> |
| | <u>500,381,186</u> | <u>509,609,120</u> | |

Mutasi aset biologis selama tahun berjalan adalah sebagai berikut:

The movement in biological assets over the year is as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|---|
| Saldo awal | 509,609,120 | 519,953,194 | <i>Beginning balance</i> |
| Kenaikan karena pembelian | 263,616,307 | 257,353,513 | <i>Increase due to purchases</i> |
| Perubahan nilai wajar dan penurunan karena kematian | 986,516,472 | 1,489,021,069 | <i>Changes in fair value and livestock losses</i> |
| Penurunan karena penjualan | <u>(1,259,360,713)</u> | <u>(1,756,718,656)</u> | <i>Decrease due to sale</i> |
| Saldo akhir | <u>500,381,186</u> | <u>509,609,120</u> | <i>Ending balance</i> |

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7. ASET BIOLOGIS (lanjutan)

Grup telah mengklasifikasikan aset biologisnya yang diukur pada nilai wajar dalam tingkat 3 dari hirarki nilai wajar. Tabel berikut menunjukkan teknik penilaian yang digunakan dalam penentuan nilai wajar dalam tingkat 3, serta input signifikan yang tidak dapat diobservasi yang digunakan dalam model penilaian.

7. BIOLOGICAL ASSETS (continued)

The Group has classified its biological assets measured at fair value within level 3 of the fair value hierarchy. The following table shows the valuation technique used in the determination of fair values within level 3, as well as the significant unobservable inputs used in the valuation model.

| Teknik penilaian/ Valuation technique | Input yang tidak dapat diobservasi/ Unobservable inputs | Hubungan input yang tidak dapat diobservasi dengan nilai wajar/ Relationship of unobservable inputs to fair value |
|---|--|--|
| <p>- Hewan ternak pembibit dan ayam petelur/Breeder livestock and layer chicken Nilai wajar dari hewan ternak pembibit dan ayam petelur ditentukan dengan pendekatan biaya yang dianggap mendekati nilai wajarnya untuk hewan ternak yang belum menghasilkan dan menggunakan model arus kas yang didiskontokan untuk hewan ternak yang telah menghasilkan. Pendekatan biaya mempertimbangkan biaya perolehan dan biaya yang terjadi selama pertumbuhan, sedangkan model arus kas yang didiskontokan mempertimbangkan nilai kini dari arus kas bersih yang diharapkan dari hewan ternak yang telah menghasilkan/<i>The fair value of breeder livestock and layer chickens are determined using a cost approach which is considered to approximate their fair value for preproductive livestock and a discounted cash flow model for productive livestock. The cost approach considers the acquisition cost and accumulated growing costs, while the discounted cash flow model considers the present value of net cash flow expected to be generated by the productive livestock.</i></p> | <p>Proyeksi harga jual atas anak ayam usia sehari (ayam pembibit), anak ayam broiler/petelur usia sehari, anak itik usia sehari dan telur berdasarkan estimasi manajemen dengan merujuk pada 3 tahun data historis (untuk ayam pedaging merujuk pada 1 bulan data historis) atas harga jual disesuaikan dengan perubahan abnormal/<i>Projected selling price for DOC (parent stocks), DOC broilers/layer, DOD and table egg is based on management estimates by referring to historical 3 year (for broilers referring to historical 1 month) selling price adjusted for abnormal movements.</i></p> | <p>Semakin tinggi harga jual yang diproyeksikan, semakin tinggi nilai wajarnya/<i>The higher the projected selling price, the higher the fair value.</i></p> |
| <p>- Ayam pedaging/Broilers Nilai wajar dari ayam pedaging ditentukan dengan model arus kas yang didiskontokan mempertimbangkan arus kas bersih yang diharapkan dari ayam pedaging/<i>The fair value of broilers is determined using a discounted cash flow model considers the present value of net cash flow expected to be generated by broilers.</i></p> | <p>Estimasi biaya pakan berdasarkan estimasi manajemen dengan merujuk pada 3 tahun rata-rata historis (untuk ayam pedaging merujuk pada 1 bulan rata-rata historis) biaya pakan disesuaikan dengan perubahan abnormal/<i>Estimated feed cost is based on management estimation by referring to historical 3 years averaged (for broilers referring to historical 1 month) feed cost adjusted for abnormal conditions.</i></p> | <p>Semakin tinggi biayanya, semakin rendah nilai wajarnya/<i>The higher the costs, the lower the fair value.</i></p> |
| <p>- Telur tetas/Hatching eggs Nilai wajar dari telur tetas ditentukan dengan model arus kas yang didiskontokan mempertimbangkan arus kas bersih yang diharapkan dari telur tetas/<i>The fair value of hatching eggs is determined using a discounted cash flow considers the present value of net cash flow expected to be generated by hatching eggs.</i></p> | | |

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7. ASET BIOLOGIS (lanjutan)

Grup memiliki risiko yang muncul dari perubahan lingkungan, iklim dan harga komoditi. Penyebaran geografis peternakan Grup memungkinkan tingkat mitigasi yang tinggi terhadap kondisi iklim yang merugikan seperti wabah penyakit. Grup juga terekspos dari fluktuasi harga dan volume penjualan anak ayam/itik usia sehari. Manajemen melakukan analisis tren industri secara reguler atas fluktuasi harga.

Pada tanggal 30 September 2024, aset biologis Grup telah diasuransikan terhadap risiko kebakaran, gempa bumi dan risiko lainnya dengan jumlah pertanggungan sebesar Rp 7.569.000 (31 Desember 2023: Rp 7.708.000). Manajemen berpendapat bahwa aset biologis pada tanggal 30 September 2024 dan 31 Desember 2023 telah diasuransikan secara memadai.

7. BIOLOGICAL ASSETS (continued)

The Group is exposed to risks arising from changes in environmental, climatic and commodity prices. The Group's geographic spread of farms allows a high degree of mitigation against adverse climatic conditions such as disease outbreaks. The Group also is exposed to risk arising from fluctuations in the price and sales volume of DOC/DOD. Management performs a regular industry trend analysis for the price fluctuation.

As at 30 September 2024, Group's biological assets have been insured against fire, earthquake and other risks with total coverage Rp 7,569,000 (31 December 2023: Rp 7,708,000). Management believes that biological assets as at 30 September 2024 and 31 December 2023 were adequately insured.

8. UANG MUKA

Merupakan uang muka atas pembelian persediaan dan aset tetap kepada pemasok pihak ketiga.

Uang muka dijaminan atas pinjaman bank (Catatan 11).

8. ADVANCES

Represent advances paid for purchases of inventory and fixed assets to third party suppliers.

Advances is pledged as security to bank borrowings (Note 11).

9. ASET TETAP

9. FIXED ASSETS

| 30 September 2024/30 September 2024 | | | | | | |
|-------------------------------------|-------------------------------------|--------------------------|---------------------------|-------------------------------------|--------------------------------------|--------------------------------------|
| | Saldo awal/ Beginning balance | Penambahan/ Additions | Pengurangan/ Disposals | Reklasifikasi/ Reclassifications | Saldo akhir/ Ending balance | |
| Harga perolehan: | | | | | | Acquisition cost: |
| Tanah | 683,022,886 | 6,548,810 | - | - | 689,571,696 | Land |
| Bangunan dan instalasi | 2,428,902,830 | 14,665,675 | - | 10,580,658 | 2,454,149,163 | Buildings and installations |
| Mesin dan peralatan | 904,513,893 | 23,350,054 | (300,744) | 5,275,010 | 932,838,213 | Machinery and equipments |
| Kendaraan | 183,713,234 | 3,835,026 | (601,390) | - | 186,946,870 | Vehicles |
| Peralatan ternak | 723,115,822 | 31,943,188 | (14,518) | - | 755,044,492 | Poultry equipments |
| Perabot dan perlengkapan | 41,482,514 | 2,647,512 | (63,536) | 45,219 | 44,111,709 | Furniture and fixtures |
| Peralatan kantor | 70,008,376 | 5,313,838 | (559,593) | 280,000 | 75,042,621 | Office equipments |
| Aset dalam penyelesaian | 11,620,727 | 16,692,629 | - | (16,180,887) | 12,132,469 | Construction in progress |
| | <u>5,046,380,282</u> | <u>104,996,732</u> | <u>(1,539,781)</u> | <u>-</u> | <u>5,149,837,233</u> | |
| Akumulasi penyusutan: | | | | | | Accumulated depreciation: |
| Bangunan dan instalasi | (1,211,341,522) | (88,355,075) | - | - | (1,299,696,597) | Buildings and installations |
| Mesin dan peralatan | (686,885,171) | (45,002,131) | 150,559 | - | (731,736,743) | Machinery and equipments |
| Kendaraan | (133,876,527) | (9,914,977) | 591,893 | - | (143,199,611) | Vehicles |
| Peralatan ternak | (559,045,759) | (43,457,989) | 14,518 | - | (602,489,230) | Poultry equipments |
| Perabot dan perlengkapan | (36,714,648) | (2,315,245) | 49,415 | - | (38,980,478) | Furniture and Fixtures |
| Peralatan kantor | (51,068,786) | (4,221,846) | 553,601 | - | (54,737,031) | Office equipments |
| | <u>(2,678,932,413)</u> | <u>(193,267,263)</u> | <u>1,359,986</u> | <u>-</u> | <u>(2,870,839,690)</u> | |
| Nilai buku bersih | <u>2,367,447,869</u> | | | | <u>2,278,997,543</u> | Net book value |

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9. ASET TETAP (lanjutan)

9. FIXED ASSETS (continued)

| 31 Desember 2023/31 December 2023 | | | | | | |
|-----------------------------------|---|---------------------------------|----------------------------------|--|--|--------------------------------------|
| | Saldo awal/ <i>Beginning balance</i> | Penambahan/ <i>Additions</i> | Pengurangan/ <i>Disposals</i> | Reklasifikasi/ <i>Reclassifications</i> | Saldo akhir/ <i>Ending balance</i> | |
| Harga perolehan: | | | | | | Acquisition cost: |
| Tanah | 680,307,083 | 2,220,859 | - | 494,944 | 683,022,886 | Land |
| Bangunan dan instalasi | 2,401,149,305 | 15,558,761 | (4,841,418) | 17,036,182 | 2,428,902,830 | Buildings and installations |
| Mesin dan peralatan | 879,204,774 | 26,700,981 | (1,920,000) | 528,138 | 904,513,893 | Machinery and equipments |
| Kendaraan | 181,817,939 | 3,429,145 | (1,533,850) | - | 183,713,234 | Vehicles |
| Peralatan ternak | 696,260,257 | 26,855,565 | - | - | 723,115,822 | Poultry equipments |
| Perabot dan perlengkapan | 38,718,173 | 2,764,341 | - | - | 41,482,514 | Furniture and fixtures |
| Peralatan kantor | 63,189,441 | 7,228,480 | (409,545) | - | 70,008,376 | Office equipments |
| Aset dalam penyelesaian | 12,144,904 | 17,535,087 | - | (18,059,264) | 11,620,727 | Construction in progress |
| | <u>4,952,791,876</u> | <u>102,293,219</u> | <u>(8,704,813)</u> | <u>-</u> | <u>5,046,380,282</u> | |
| Akumulasi penyusutan: | | | | | | Accumulated depreciation: |
| Bangunan dan instalasi | (1,086,053,532) | (127,366,964) | 2,078,974 | - | (1,211,341,522) | Buildings and installations |
| Mesin dan peralatan | (627,066,776) | (60,241,562) | 423,167 | - | (686,885,171) | Machinery and equipments |
| Kendaraan | (121,683,386) | (13,726,991) | 1,533,850 | - | (133,876,527) | Vehicles |
| Peralatan ternak | (499,973,532) | (59,072,227) | - | - | (559,045,759) | Poultry equipments |
| Perabot dan perlengkapan | (33,448,091) | (3,266,557) | - | - | (36,714,648) | Furniture and Fixtures |
| Peralatan kantor | (45,579,746) | (5,870,322) | 381,282 | - | (51,068,786) | Office equipments |
| | <u>(2,413,805,063)</u> | <u>(269,544,623)</u> | <u>4,417,273</u> | <u>-</u> | <u>(2,678,932,413)</u> | |
| Nilai buku bersih | <u><u>2,538,986,813</u></u> | | | | <u><u>2,367,447,869</u></u> | Net book value |

Penyusutan aset tetap dialokasikan sebagai berikut:

Depreciation is allocated as follows:

| | <u>2024</u> | <u>2023</u> | |
|-----------------------------|---------------------------|---------------------------|-------------------------------------|
| Biaya produksi | 181,918,343 | 191,663,027 | Production costs |
| Beban umum dan administrasi | 9,431,116 | 9,623,238 | General and administrative expenses |
| Beban penjualan | 1,917,804 | 2,643,177 | Selling expenses |
| | <u><u>193,267,263</u></u> | <u><u>203,929,442</u></u> | |

Tanah dimiliki berdasarkan Sertifikat Hak Guna Bangunan dan Hak Guna Usaha dengan masa berlaku yang akan berakhir antara tahun 2024 sampai 2053, dan beberapa tanah masih dalam proses pembuatan sertifikat. Hak atas tanah tersebut dapat diperbaharui.

Land is held under "Hak Guna Bangunan" and "Hak Guna Usaha" titles, which will expire between 2024 and 2053, and several of the land still in the process of certification. The land rights are renewable.

Rincian keuntungan pelepasan aset tetap adalah sebagai berikut:

Detail of gain from disposal of fixed assets are as follows:

| | <u>2024</u> | <u>2023</u> | |
|-------------------|----------------------|-----------------------|----------------|
| Harga jual | 236,982 | 2,243,738 | Proceeds |
| Nilai buku bersih | (179,795) | (1,525,096) | Net book value |
| | <u><u>57,187</u></u> | <u><u>718,642</u></u> | |

Pada tanggal 30 September 2024, aset tetap Grup, kecuali tanah, telah diasuransikan, terhadap segala risiko dengan jumlah pertanggungan sebesar Rp 6.829.815.136 (31 Desember 2023: Rp 7.830.644.948). Manajemen Grup berpendapat bahwa pada tanggal 30 September 2024 dan 31 Desember 2023 telah diasuransikan secara memadai.

As at 30 September 2024, the Group's fixed assets, except for land, were insured against all risks of damage with total coverage of approximately Rp 6,829,815,136 (31 December 2023: Rp 7,830,644,948). The Group's management believes that to the fixed assets as at 30 September 2024 and 31 December 2023 were adequately insured.

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9. ASET TETAP (lanjutan)

Pada tanggal 30 September 2024, nilai perolehan aset tetap telah disusutkan penuh dan masih digunakan dalam kegiatan operasional adalah sebesar Rp 1.496.884.622 (31 Desember 2023: Rp 1.343.698.933) yang terutama terdiri atas mesin dan peralatan, peralatan ternak, dan instalasi.

Pada tanggal 30 September 2024, aset dalam penyelesaian diperkirakan akan selesai pada tahun 2024 dengan persentase penyelesaian hingga saat ini adalah antara 70%-95%.

Manajemen berkeyakinan bahwa tidak ada dari aset tetap yang mengalami penurunan nilai.

9. FIXED ASSETS (continued)

As at 30 September 2024, the acquisition cost of fixed assets that are fully depreciated but still used in the operational activities amounting to Rp 1,496,884,622 (31 December 2023: Rp 1,343,698,933), which mainly consist of machineries and equipment, poultry equipment and installations.

As at 30 September 2024, construction in progress are estimated to be completed in 2024 with current percentages of completion between 70%-95%.

Management believes that none of these fixed assets were impaired.

10. PERPAJAKAN

a. Utang pajak

10. TAXATIONS

a. Taxes payable

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|--------------------------------|---|---|-----------------------------|
| Pajak penghasilan badan | | | Corporate income tax |
| Perusahaan | | | The Company |
| Pasal 25 | 8,884,101 | - | Article 25 |
| Pasal 29 | <u>24,446,176</u> | <u>121,087</u> | Article 29 |
| | <u>33,330,277</u> | <u>121,087</u> | |
| Entitas anak | | | Subsidiaries |
| Pasal 25 | 136,705 | 845,595 | Article 25 |
| Pasal 29 | <u>90,082</u> | <u>-</u> | Article 29 |
| | <u>226,787</u> | <u>845,595</u> | |
| | <u>33,557,064</u> | <u>966,682</u> | |
| Pajak lain-lain | | | Other taxes |
| Perusahaan | | | The Company |
| Pajak penghasilan: | | | Income taxes: |
| Pasal 21 | 2,802,114 | 2,242,976 | Article 21 |
| Pasal 22 | 387,437 | 217,246 | Article 22 |
| Pasal 23 dan 4(2) | 619,837 | 549,981 | Article 23 and 4(2) |
| Pasal 26 | 106,004 | 192,319 | Article 26 |
| Pajak pertambahan nilai | <u>1,292,478</u> | <u>1,329,940</u> | Value added tax |
| | <u>5,207,870</u> | <u>4,532,462</u> | |
| Entitas anak | | | Subsidiaries |
| Pajak penghasilan: | | | Income taxes: |
| Pasal 21 | 363,891 | 240,821 | Article 21 |
| Pasal 23 dan 4(2) | 50,091 | 79,752 | Article 23 and 4(2) |
| Pasal 26 | 12,861 | - | Article 26 |
| Pajak restoran (PB I) | 186,178 | 186,363 | Restaurant tax (PB I) |
| Pajak pertambahan nilai | <u>188,736</u> | <u>265,098</u> | Value added tax |
| | <u>801,757</u> | <u>772,034</u> | |
| | <u>6,009,627</u> | <u>5,304,496</u> | |

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10. PERPAJAKAN (lanjutan)

10. TAXATIONS (continued)

b. Beban pajak penghasilan

b. Income tax expenses

| | <u>30 September 2024/ 30 September 2024</u> | <u>30 September 2023/ 30 September 2023</u> | |
|----------------------|---|---|---------------------|
| Perusahaan | | | The Company |
| Kini | 95,601,828 | 49,039,407 | Current |
| Tangguhan | <u>(10,929,943)</u> | <u>2,514,662</u> | Deferred |
| | <u>84,671,885</u> | <u>51,554,069</u> | |
| Entitas anak | | | Subsidiaries |
| Kini | 3,944,467 | 3,137,451 | Current |
| Tangguhan | <u>(242,459)</u> | <u>2,923,742</u> | Deferred |
| | <u>3,702,008</u> | <u>6,061,193</u> | |
| Konsolidasian | | | Consolidated |
| Kini | 99,546,295 | 52,176,858 | Current |
| Tangguhan | <u>(11,172,402)</u> | <u>5,438,404</u> | Deferred |
| | <u>88,373,893</u> | <u>57,615,262</u> | |

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

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

| | <u>30 September 2024/ 30 September 2024</u> | <u>30 September 2023/ 30 September 2023</u> | |
|--|---|---|---|
| Laba sebelum pajak konsolidasian | <u>447,311,317</u> | <u>103,249,834</u> | <i>Consolidated profit before tax</i> |
| Pajak dihitung dengan tarif pajak yang berlaku | 85,238,879 | 14,944,516 | <i>Tax calculated at applicable tax rates</i> |
| Ditambah/(dikurangi): | | | <i>Add/(deduct):</i> |
| Beban yang tidak dapat dikurangkan | 3,281,412 | 4,279,504 | <i>Non-deductible expenses</i> |
| Penghasilan kena pajak final | (160,342) | (171,890) | <i>Income subject to final tax</i> |
| Rugi pajak yang tidak diakui | - | 38,586,960 | <i>Unrecognised tax loss carry forward</i> |
| Lain-lain | <u>13,944</u> | <u>(23,828)</u> | <i>Others</i> |
| | <u>88,373,893</u> | <u>57,615,262</u> | |

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10. PERPAJAKAN (lanjutan)

10. TAXATIONS (continued)

b. Beban pajak penghasilan (lanjutan)

b. Income tax expenses (continued)

Rekonsiliasi antara laba sebelum pajak Perusahaan dengan penghasilan kena pajak Perusahaan adalah sebagai berikut:

The reconciliation between profit before income tax of the Company and the Company's estimated taxable income as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>30 September 2023/ 30 September 2023</u> | |
|---|---|---|---|
| Laba sebelum pajak penghasilan konsolidasian | 447,311,317 | 103,249,834 | <i>Consolidated profit before tax</i> |
| Dikurangi: laba/(rugi) entitas anak dan eliminasi | <u>8,324,286</u> | <u>(155,765,081)</u> | <i>Less: profit/(loss) of the subsidiaries and elimination</i> |
| Laba sebelum pajak penghasilan Perusahaan | <u>438,987,031</u> | <u>259,014,915</u> | <i>Profit before income tax of the Company</i> |
| Penyesuaian pajak: | | | <i>Tax adjustments:</i> |
| Beban yang tidak dapat dikurangkan | 6,832,566 | 12,736,048 | <i>Non-deductible expenses</i> |
| Penurunan nilai piutang usaha | (97,286) | (167,296) | <i>Impairment of receivables</i> |
| Beban imbalan kerja | 8,464,453 | 7,013,752 | <i>Employee benefit expenses</i> |
| Aset biologis | (14,708,950) | (880,458) | <i>Biological assets</i> |
| Penghasilan kena pajak final | (251,484) | (288,347) | <i>Income subject to final tax</i> |
| Depresiasi | (4,286,709) | (31,243,976) | <i>Depreciation</i> |
| Beban karyawan | - | - | <i>Employee cost</i> |
| Lain-lain | <u>68,227,893</u> | <u>11,917,502</u> | <i>Others</i> |
| | <u>64,180,483</u> | <u>(912,775)</u> | |
| Penghasilan kena pajak Perusahaan | <u>503,167,514</u> | <u>258,102,140</u> | <i>Taxable income of the Company</i> |
| Beban pajak penghasilan kini Perusahaan | 95,601,828 | 49,039,407 | <i>Current income tax expense of the Company</i> |
| Pembayaran pajak dimuka Perusahaan | <u>(71,155,652)</u> | <u>(51,547,948)</u> | <i>Prepayment of income taxes of the Company</i> |
| Utang/(lebih bayar) pajak penghasilan Perusahaan | <u>24,446,176</u> | <u>(2,508,541)</u> | <i>Corporate income tax payable/ (overpayment) of the Company</i> |
| Lebih bayar entitas anak: | | | <i>Overpayment of subsidiaries:</i> |
| Beban pajak penghasilan kini | - | 3,137,451 | <i>Current income tax expense</i> |
| Pembayaran pajak dimuka | <u>(576,926)</u> | <u>(11,868,644)</u> | <i>Prepayment of income taxes</i> |
| | <u>(576,926)</u> | <u>(8,731,193)</u> | |
| Utang pajak entitas anak: | | | <i>Tax payable of subsidiaries:</i> |
| Beban pajak penghasilan kini | 3,944,467 | - | <i>Current income tax expense</i> |
| Pembayaran pajak dimuka | <u>(3,854,385)</u> | - | <i>Prepayment of income taxes</i> |
| | <u>90,082</u> | <u>-</u> | |

Dalam laporan keuangan konsolidasian ini, jumlah penghasilan kena pajak didasarkan atas perhitungan sementara, karena Grup belum menyampaikan SPT pajak penghasilan badan.

In these consolidated financial statements, the amount of taxable income is based on preliminary calculations, as the Group has not yet submitted its corporate income tax returns.

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10. PERPAJAKAN (lanjutan)

10. TAXATIONS (continued)

c. Aset pajak tangguhan

c. Deferred tax assets

Rincian aset pajak tangguhan adalah sebagai berikut:

The details of deferred tax assets are as follows:

| | 30 September 2024/30 September 2024 | | | | |
|---|--|--|---|--|--|
| | Saldo awal/ Beginning balance | Dikreditkan/ (dibebankan) ke laporan laba rugi/ Credited/ (charged) to profit or loss | Dibebankan pada rugi komprehensif lainnya/ Charged to other comprehensive loss | Saldo akhir/ Ending balance | |
| Aset pajak tangguhan | | | | | Deferred tax assets |
| Perusahaan | | | | | The Company |
| Aset tetap | 48,622,258 | (814,474) | - | 47,807,784 | Fixed assets |
| Imbalan pascakerja | 15,819,015 | 1,608,246 | - | 17,427,261 | Post-employment benefits obligation |
| Penyisihan penurunan nilai piutang usaha | 13,542,607 | (18,484) | - | 13,524,123 | Provision for impairment of receivables |
| Aset biologis | 10,293,976 | (2,794,701) | - | 7,499,275 | Biological assets |
| Beban karyawan | 7,357,858 | 13,489,759 | - | 20,847,617 | Employee cost |
| Lain-lain | 2,539,600 | (540,403) | - | 1,999,197 | Others |
| | <u>98,175,314</u> | <u>10,929,943</u> | <u>-</u> | <u>109,105,257</u> | |
| Entitas anak | | | | | Subsidiaries |
| Aset tetap | 22,532,629 | 1,305,073 | - | 23,837,702 | Fixed assets |
| Imbalan pascakerja | 7,940,258 | 844,039 | - | 8,784,297 | Post-employment benefits obligation |
| Rugi pajak | 87,521,016 | (9,232,454) | - | 78,288,562 | Tax loss |
| Aset biologis | 1,279,905 | 4,059,062 | - | 5,338,967 | Biological assets |
| Lain-lain | 12,549,356 | 3,266,739 | - | 15,816,095 | Others |
| | <u>131,823,164</u> | <u>242,459</u> | <u>-</u> | <u>132,065,623</u> | |
| | <u>229,998,478</u> | <u>11,172,402</u> | <u>-</u> | <u>241,170,880</u> | |
| | | | | | 31 Desember 2023/31 December 2023 |
| | | | | | |
| | Saldo awal/ Beginning balance | Dikreditkan/ (dibebankan) ke laporan laba rugi/ Credited/ (charged) to profit or loss | Dibebankan pada rugi komprehensif lainnya/ Charged to other comprehensive loss | Saldo akhir/ Ending balance | |
| Aset pajak tangguhan | | | | | Deferred tax assets |
| Perusahaan | | | | | The Company |
| Aset tetap | 56,194,750 | (7,572,492) | - | 48,622,258 | Fixed assets |
| Imbalan pascakerja | 13,977,445 | 2,110,224 | (268,654) | 15,819,015 | Post-employment benefits obligation |
| Penyisihan penurunan nilai piutang usaha | 13,392,010 | 150,597 | - | 13,542,607 | Provision for impairment of receivables |
| Aset biologis | 13,440,596 | (3,146,620) | - | 10,293,976 | Biological assets |
| Lain-lain | 11,295,837 | (1,398,379) | - | 9,897,458 | Others |
| | <u>108,300,638</u> | <u>(9,856,670)</u> | <u>(268,654)</u> | <u>98,175,314</u> | |
| Entitas anak | | | | | Subsidiaries |
| Aset tetap | 20,997,732 | 1,534,897 | - | 22,532,629 | Fixed assets |
| Imbalan pascakerja | 7,597,678 | 578,182 | (235,602) | 7,940,258 | Post-employment benefits obligation |
| Rugi pajak | 58,556,861 | 28,964,155 | - | 87,521,016 | Tax loss |
| Aset biologis | 287,794 | 992,111 | - | 1,279,905 | Biological assets |
| Lain-lain | 13,101,485 | (552,129) | - | 12,549,356 | Others |
| | <u>100,541,550</u> | <u>31,517,216</u> | <u>(235,602)</u> | <u>131,823,164</u> | |
| | <u>208,842,188</u> | <u>21,660,546</u> | <u>(504,256)</u> | <u>229,998,478</u> | |

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10. PERPAJAKAN (lanjutan)

10. TAXATIONS (continued)

c. Aset pajak tangguhan (lanjutan)

c. Deferred tax assets (continued)

Pada tanggal 30 September 2024, entitas anak tertentu mempunyai akumulasi rugi pajak sejumlah Rp 584.734.658 (2023: Rp 626.700.358) yang akan kadaluwarsa antara tahun 2024 hingga 2029. Pada tanggal 30 September 2024, aset pajak tangguhan yang diakui atas sebagian rugi pajak tahun berjalan sebesar Rp 355.857.100 (2023: Rp 397.822.800). Sedangkan, aset pajak tangguhan tidak diakui pada tanggal 30 September 2024 dan 31 Desember 2023 atas sisa rugi pajak sebesar Rp 228.877.558, karena manajemen berkeyakinan bahwa kemungkinan besar tidak terdapat laba kena pajak di masa mendatang yang memadai yang dapat dikompensasikan dengan rugi pajak tersebut.

As at 30 September 2024, certain subsidiaries have an accumulated tax losses carry forward totalling Rp 584,734,658 (2023: Rp 626,700,358) which will expire between 2024 to 2029. As at 30 September 2024, deferred tax asset has been recognised in respect of the portion of the accumulated tax losses totalling Rp 355,857,100 (2023: Rp 397,822,800). The deferred tax asset was not recognised on tax losses amounting to Rp 228,877,558 as at 30 September 2024 and 31 December 2023, respectively, since management believes that it is not probable that future taxable income will be available against which these unused fiscal losses can be utilised.

Manajemen berkeyakinan bahwa aset pajak tangguhan yang diakui dapat terpulihkan.

Management believes that the recognised deferred tax assets could be recovered.

d. Tagihan restitusi pajak

d. Claim for tax refund

| | 30 September 2024/ 30 September 2024 | 31 Desember 2023/ 31 December 2023 |
|-------------------------|---|---|
| Perusahaan | | |
| Pajak penghasilan badan | | |
| 2022 | - | 53,046,094 |
| 2017 | 5,125,014 | 5,125,014 |
| | <u>5,125,014</u> | <u>58,171,108</u> |
| Entitas anak | | |
| Pajak penghasilan badan | | |
| 2024 | 576,926 | - |
| 2023 | 11,988,465 | 11,988,465 |
| 2022 | 1,589,011 | 12,976,221 |
| 2020 | 12,092,765 | 12,092,765 |
| 2019 | 22,451,229 | 22,451,229 |
| 2018 | 1,227,640 | 1,227,640 |
| 2015 | - | 348,325 |
| | <u>49,926,036</u> | <u>61,084,645</u> |
| | <u>55,051,050</u> | <u>119,255,753</u> |

The Company
Corporate income tax
2022
2017

Subsidiaries
Corporate income tax
2024
2023
2022
2020
2019
2018
2015

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10. PERPAJAKAN (lanjutan)

d. Tagihan restitusi pajak (lanjutan)

Perusahaan

Pajak Penghasilan Badan

Tahun pajak 2022

Pada bulan Maret 2024, Perusahaan menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) sebesar Rp 51.679.751 dari lebih bayar yang diajukan Perusahaan sebesar Rp 53.046.094 dan menerima pengembaliannya pada bulan April 2024 sebesar Rp 50.963.708. Perusahaan mengkompensasikan Rp 2.082.386 untuk membayar utang pajak lainnya dan membebaskan selisihnya pada laba rugi tahun berjalan.

Tahun pajak 2017

Pada bulan April 2019, Perusahaan menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) sebesar Rp 41.145.696 dari lebih bayar sebesar Rp 46.285.117 yang sebelumnya diajukan oleh Perusahaan. Pada bulan Juni 2019, Perusahaan mengajukan keberatan sebesar Rp 5.125.014 dan membebaskan selisihnya pada laba rugi tahun 2019. Pada bulan Juli 2020, Kantor Pajak menolak keberatan Perusahaan dan Perusahaan mengajukan banding ke Pengadilan Pajak pada bulan Oktober 2020. Sampai dengan tanggal laporan keuangan, banding ini masih dalam proses.

Entitas Anak

Pajak Penghasilan Badan

Tahun pajak 2023

Sampai dengan tanggal laporan keuangan, BI & MBP sedang dalam pemeriksaan pajak untuk kelebihan bayar pajak penghasilan badan atas tahun pajak 2023.

Tahun pajak 2022

Pada bulan Juni 2024, BI menerima Surat Ketetapan Pajak Lebih Bayar atas pajak penghasilan badan tahun 2022 sebesar Rp 11.326.577 dari lebih bayar sebesar Rp 12.976.221 yang sebelumnya diajukan BI. Pada bulan Juli 2024, BI telah menerima pengembalian pajak sebesar Rp 11.326.577 dan membebaskan selisihnya pada laba rugi tahun 2024. Pada bulan September 2024, BI mengajukan keberatan ke Kantor Pajak sebesar Rp 1.589.011.

10. TAXATIONS (continued)

d. Claim for tax refund (continued)

The Company

Corporate Income Taxes

2022 fiscal year

In March 2024, the Company received a tax assessment letter confirming an overpayment of Rp 51,679,751 from Rp 53,046,094 claimed by the Company and received its payment in April 2024 of Rp 50,963,708. The Company compensated Rp 2,082,386 to pay other taxes payables and charged the remaining amount to the current year profit or loss.

2017 fiscal year

In April 2019, the Company received a tax assessment letter confirming an overpayment of Rp 41,145,696 from Rp 46,285,117 claimed by the Company. In June 2019, the Company filed an objection amounting to Rp 5,125,014 and charged the remaining amount to 2019 profit or loss. In July 2020, the Tax Office rejected the objection and the Company filed an appeal to the Tax Court in October 2020. Up to the date of this report, this appeal is still in process.

Subsidiaries

Corporate Income Taxes

2023 fiscal year

Up to the date of this report, BI & MBP is undergoing tax audit for overpayment of corporate income tax for 2023 fiscal year.

2022 fiscal year

In June 2024, BI has received a tax assessment letter of corporate income tax for 2022 fiscal year confirming an overpayment of Rp 11,326,577 from overpayment Rp 12,976,221 previously claimed by BI. In July 2024, BI has received the tax refund of Rp 11,326,577 and charged the remaining amount to 2024 profit or loss. In September 2024, BI has filed an objection to Tax Office Rp 1,589,011.

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10. PERPAJAKAN (lanjutan)

d. Tagihan restitusi pajak (lanjutan)

Entitas Anak (lanjutan)

Pajak Penghasilan Badan (lanjutan)

Tahun pajak 2020

Pada bulan Juni 2022, LAP menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) sebesar Rp 6.028.605 dari lebih bayar sebesar Rp 10.295.307 yang diajukan sebelumnya. Pada bulan Maret 2023, Kantor Pajak menolak keberatan yang diajukan LAP pada bulan September 2022. LAP mengajukan banding ke Pengadilan Pajak pada bulan Juni 2023. Sampai dengan tanggal laporan keuangan, banding ini masih dalam proses.

Pada bulan Juli 2022, PF menerima SKPKB sebesar Rp 15.761.350 dari lebih bayar sebesar Rp 1.797.458 yang diajukan sebelumnya. Pada bulan Juli 2023, Kantor Pajak menolak keberatan yang diajukan PF pada bulan September 2022. PF mengajukan banding ke Pengadilan Pajak pada bulan Oktober 2023. Sampai dengan tanggal laporan keuangan, banding ini masih dalam proses.

Tahun pajak 2019

Pada bulan Juni 2021, LAP menerima Surat Ketetapan Pajak Lebih Bayar atas pajak penghasilan badan tahun 2019 sebesar Rp 1.615.668 dari lebih bayar sebesar Rp 24.216.090 yang sebelumnya diajukan LAP. Pada bulan Juli 2021, LAP telah menerima pengembalian pajak sebesar Rp 1.414.103 dan mengkompensasikan selisihnya untuk membayar utang pajak lainnya. LAP membebaskan Rp 149.193 pada laporan laba rugi tahun 2021. Pada bulan Agustus 2021, LAP mengajukan keberatan ke Kantor Pajak dan ditolak. Pada bulan November 2022, LAP mengajukan banding ke Pengadilan Pajak. Sampai dengan tanggal laporan keuangan, banding ini masih dalam proses.

10. TAXATIONS (continued)

d. Claim for tax refund (continued)

Subsidiaries (continued)

Corporate Income Taxes (continued)

2020 fiscal year

In June 2022, LAP has received a tax assessment letter confirming an underpayment of Rp 6,028,605 from overpayment Rp 10,295,307 previously claimed. In March 2023, the Tax Office rejected the objection filed by LAP in September 2022. LAP filed an appeal to the Tax Court in June 2023. Up to the date of this report, this appeal is still in process.

In July 2022, PF received a tax assessment letter confirming an underpayment of Rp 15,761,350 from overpayment Rp 1,791,458 previously claimed. In July 2023, the Tax Office rejected the objection filed by PF in September 2022. PF filed an appeal to the Tax Court in October 2023. Up to the date of this report, this appeal is still in process.

2019 fiscal year

In June 2021, LAP has received a tax assessment letter of corporate income tax for 2019 fiscal year confirming an overpayment of Rp 1,615,668 from overpayment Rp 24,216,090 previously claimed by LAP. In July 2021, LAP has received the tax refund of Rp 1,414,103 and compensated the overpayment to other taxes payable. LAP charged Rp 149,193 in 2021 profit or loss. In August 2021, LAP has filed an objection to Tax Office and was rejected. In November 2022, LAP has filed an appeal to the Tax Court. Until the date of this report, the appeal is still in process.

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10. PERPAJAKAN (lanjutan)

10. TAXATIONS (continued)

e. Administrasi

Undang-undang perpajakan Indonesia mengatur bahwa masing-masing perusahaan dalam Grup menghitung, menetapkan dan membayar sendiri besarnya jumlah pajak yang terutang.

Berdasarkan perundang-undangan yang berlaku, DJP dapat menetapkan atau mengubah kewajiban pajak dalam jangka waktu lima tahun sejak saat terutangnya pajak.

e. Administration

The taxation laws of Indonesia require that each company in the Group submits tax returns on the basis of self-assessment.

Under prevailing regulations, the DGT may assess or amend taxes within five years from the time tax becomes due.

f. Tarif pajak

Perusahaan terbuka yang memenuhi syarat-syarat tertentu berhak memperoleh penurunan tarif pajak penghasilan sebesar 3% dari tarif pajak penghasilan yang berlaku. Untuk tahun pajak 2024, Perusahaan memenuhi syarat-syarat tersebut dan telah menerapkan tarif pajak yang lebih rendah

f. Tax rates

Publicly listed entities which comply with certain requirements are entitled to a 3% tax rate reduction from the applicable income tax rates. For the tax year 2024 the Company complied with these requirements and has therefore applied the lower tax rates.

11. PINJAMAN

11. BORROWINGS

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|------------------------------|---|---|-----------------------------|
| Pinjaman bank jangka pendek: | | | Short-term bank borrowings: |
| Pinjaman bank | 725,000,000 | 1,482,912,000 | Bank borrowings |
| Cerukan | <u>28,254,161</u> | <u>5,170,313</u> | Bank overdrafts |
| | 753,254,161 | 1,488,082,313 | |
| Pinjaman bank jangka panjang | <u>544,325,397</u> | <u>628,452,381</u> | Long-term bank borrowings |
| | 1,297,579,558 | 2,116,534,694 | |
| Bagian jangka pendek | <u>(877,857,336)</u> | <u>(1,603,360,091)</u> | Current portion |
| Bagian jangka panjang | <u>419,722,222</u> | <u>513,174,603</u> | Non-current portion |

a. Pinjaman bank

a. Bank borrowings

| <u>Kreditur/Creditor</u> | <u>Mata uang/ Currency</u> | <u>30 September 2024/30 September 2024</u> | | <u>31 Desember 2023/31 December 2023</u> | |
|---|--------------------------------|--|--|--|--|
| | | <u>Jumlah tercatat/ Carrying amount</u> | | <u>Jumlah tercatat/ Carrying amount</u> | |
| | | <u>Mata uang asal/ Original currency</u> | <u>Setara Rupiah/ Equivalent in Rupiah</u> | <u>Mata uang asal/ Original currency</u> | <u>Setara Rupiah/ Equivalent in Rupiah</u> |
| PT Bank Central Asia Tbk | Rupiah | 815,812,121 | 815,812,121 | 986,956,027 | 986,956,027 |
| PT Bank CIMB Niaga Tbk | Rupiah | 100,770 | 100,770 | 425,000,000 | 425,000,000 |
| | Dolar AS/ US Dollar | - | - | 7,000,000 | 107,912,000 |
| PT Bank UOB Indonesia | Rupiah | 481,666,667 | <u>481,666,667</u> | 596,666,667 | <u>596,666,667</u> |
| | | | 1,297,579,558 | | 2,116,534,694 |
| Bagian jangka pendek/ Current portion | | | <u>(877,857,336)</u> | | <u>(1,603,360,091)</u> |
| Bagian jangka panjang/ Non-current portion | | | <u>419,722,222</u> | | <u>513,174,603</u> |

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11. PINJAMAN (lanjutan)

11. BORROWINGS (continued)

a. Pinjaman bank (lanjutan)

Pada tanggal 30 September 2024, Grup mempunyai fasilitas bank dan jadwal pelunasan sebagai berikut:

| Bank | Fasilitas/ Facilities | Jumlah kredit maksimum/ Maximum credit limit | Jadwal pelunasan/ Repayment schedule |
|--------------------------|---|---|--|
| PT Bank Central Asia Tbk | Pinjaman modal kerja/ Working capital loan | US\$20,000,000 Rp1,448,585,000 Rp600,000,000 | 21 Agustus 2025/21 August 2025 Angsuran per bulan sampai dengan 25 Desember 2028/ Monthly installment until 25 December 2028 |
| PT Bank CIMB Niaga Tbk | Pinjaman modal kerja/ Working capital loan | Rp775,000,000 | 31 Juli 2025/31 July 2025 |
| PT Bank UOB Indonesia | Pinjaman modal kerja/ Working capital loan Pinjaman investasi/ Investment credit | US\$35,000,000 Rp200,000,000 | 20 Oktober 2025/20 October 2025 Angsuran per bulan sampai dengan 14 Oktober 2027/ Monthly installment until 14 October 2027 |

a. Bank borrowings (continued)

As of 30 September 2024, the Group has the following outstanding bank facilities and repayment schedule as follows:

b. Informasi lain

Pada tanggal 30 September 2024 dan 31 Desember 2023, seluruh fasilitas pinjaman bank dijamin dengan aset tetap tertentu, piutang usaha, persediaan, aset biologis dan uang muka.

Dalam perjanjian pinjaman tersebut, diatur beberapa pembatasan yang harus dipenuhi oleh Grup, antara lain untuk memperoleh persetujuan tertulis dari pemberi pinjaman sebelum melakukan transaksi tertentu seperti mengadakan penggabungan usaha, pengambilalihan, likuidasi atau perubahan status serta Anggaran Dasar Perusahaan, mengurangi modal dasar, modal ditempatkan dan modal disetor; pembatasan dalam pemberian pinjaman kepada pihak ketiga; penjaminan negatif, dan menjaminkan aset atau pendapatannya dengan pengecualian secara khusus; pembatasan dalam mengubah aktivitas utama dan keharusan untuk mematuhi rasio-rasio keuangan tertentu. Grup telah memenuhi batasan-batasan yang diwajibkan dalam perjanjian.

Suku bunga tahunan dari pinjaman bank di atas berkisar antara:

b. Other information

As at 30 September 2024 and 31 December 2023, all credit facilities are secured by certain fixed assets, trade receivables, inventories, biological assets and advances.

In the borrowing agreements, there are several restrictions that have to be fulfilled by the Group, such as to obtain written approval from lenders before entering into certain transactions such as mergers, takeovers, liquidation or change in status and Articles of Association, reducing the authorised capital, issued and fully paid capital; restrictions on lending money to third parties; negative pledges, and collateralising assets or revenue with certain exceptions; restrictions on change in core business activities, and requirement to comply with certain financial ratios. The Group has complied with the covenants required in the agreements.

The above bank loans bear annual interest rates ranging as follows:

| | 30 September 2024/ 30 September 2024 | 31 Desember 2023/ 31 December 2023 | |
|------------------------|---|---|----------------------|
| Rupiah | 6.50% - 10.15% | 6.00% - 9.91% | Rupiah |
| Dollar Amerika Serikat | 5.50% - 6.00% | 4.75% - 5.80% | United States Dollar |

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11. PINJAMAN (lanjutan)

11. BORROWINGS (continued)

b. Informasi lain (lanjutan)

b. Other information (continued)

| <u>30 September 2024/30 September 2024</u> | | | | |
|--|--|--|--------------------------|---|
| | <u>Pinjaman bank jangka pendek/ Short-term bank borrowings</u> | <u>Pinjaman bank jangka panjang/ Long-term bank borrowings</u> | <u>Jumlah/ Total</u> | |
| Saldo awal | 1,488,082,313 | 628,452,381 | 2,116,534,694 | <i>Beginning balance</i> |
| <i>Arus kas:</i> | | | | <i>Cash flow:</i> |
| Pembayaran kembali pinjaman | - | (84,126,984) | (84,126,984) | <i>Repayment of borrowings</i> |
| Penurunan pinjaman bank jangka pendek | (757,912,000) | - | (757,912,000) | <i>Decrease in short-term bank borrowings</i> |
| Peningkatan cerukan | <u>23,083,848</u> | <u>-</u> | <u>23,083,848</u> | <i>Increase in bank overdrafts</i> |
| Saldo akhir | <u>753,254,161</u> | <u>544,325,397</u> | <u>1,297,579,558</u> | <i>Ending balance</i> |
| <u>31 Desember 2023/31 December 2023</u> | | | | |
| | <u>Pinjaman bank jangka pendek/ Short-term bank borrowings</u> | <u>Pinjaman bank jangka panjang/ Long-term bank borrowings</u> | <u>Jumlah/ Total</u> | |
| Saldo awal | 1,726,517,672 | 980,174,444 | 2,706,692,116 | <i>Beginning balance</i> |
| <i>Arus kas:</i> | | | | <i>Cash flow:</i> |
| Pembayaran kembali pinjaman | - | (251,722,063) | (251,722,063) | <i>Repayment of borrowings</i> |
| Penurunan pinjaman bank jangka pendek | (212,205,000) | - | (212,205,000) | <i>Increase in short-term bank borrowings</i> |
| Penurunan cerukan | (26,230,359) | - | (26,230,359) | <i>Decrease in bank overdrafts</i> |
| Perubahan nonkas | <u>-</u> | <u>(100,000,000)</u> | <u>(100,000,000)</u> | <i>Non-cash movement</i> |
| Saldo akhir | <u>1,488,082,313</u> | <u>628,452,381</u> | <u>2,116,534,694</u> | <i>Ending balance</i> |

12. UTANG USAHA

12. TRADE PAYABLES

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|-----------------------------|---|---|----------------------------------|
| Pihak ketiga | | | <i>Third parties</i> |
| Rupiah | 207,023,450 | 264,841,967 | <i>Rupiah</i> |
| Dollar Amerika Serikat | <u>2,085,923</u> | <u>2,124,230</u> | <i>United States Dollar</i> |
| | <u>209,109,373</u> | <u>266,966,197</u> | |
| Pihak berelasi (Catatan 23) | | | <i>Related parties (Note 23)</i> |
| Rupiah | <u>264,277,095</u> | <u>269,043,257</u> | <i>Rupiah</i> |
| | <u>473,386,468</u> | <u>536,009,454</u> | |

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13. KEWAJIBAN IMBALAN PASCAKERJA

13. POST-EMPLOYMENT BENEFITS OBLIGATION

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|---|
| Imbalan pascakerja | 131,035,948 | 118,734,950 | <i>Post-employment benefits</i> |
| Imbalan kerja jangka panjang lainnya | <u>1,750,571</u> | <u>1,750,571</u> | <i>Other long-term employee benefits</i> |
| | 132,786,519 | 120,485,521 | |
| Bagian jangka pendek | <u>(3,372,538)</u> | <u>(3,372,538)</u> | <i>Current portion</i> |
| Bagian jangka panjang | <u>129,413,981</u> | <u>117,112,983</u> | <i>Non-current portion</i> |
| Kewajiban imbalan pascakerja pada tanggal 30 September 2024 dihitung berdasarkan akrual (2023: KKA Nandi dan Utama, aktuaris independen). | | | <i>Post-employment benefits obligation as at 30 September 2024 are calculated based on accrual (2023: KKA Nandi and Utama, an independent actuary).</i> |

Imbalan pascakerja

Post-employment benefits

Asumsi aktuarial utama yang digunakan adalah sebagai berikut:

The principal actuarial assumptions used were as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|-----------------------|---|---|------------------------|
| Tingkat diskonto | 7.00% | 7.00% | <i>Discount rate</i> |
| Tingkat kenaikan gaji | 8% | 8% | <i>Salary increase</i> |
| Usia pensiun | 56 tahun/56 years | 56 tahun/56 years | <i>Pension age</i> |
| Tabel mortalitas | Tingkat Mortalitas Indonesia (TMI) – IV 2019 | Tingkat Mortalitas Indonesia (TMI) – IV 2019 | <i>Mortality table</i> |

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|-----------------------|---|---|------------------------------------|
| Nilai kini kewajiban | 131,035,948 | 118,734,950 | <i>Present value of obligation</i> |
| Bagian jangka pendek | <u>(3,372,538)</u> | <u>(3,372,538)</u> | <i>Current portion</i> |
| Bagian jangka panjang | <u>127,663,410</u> | <u>115,362,412</u> | <i>Non-current portion</i> |

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13. KEWAJIBAN IMBALAN PASCAKERJA (lanjutan)

**13. POST-EMPLOYMENT BENEFITS OBLIGATION
(continued)**

Imbalan pascakerja (lanjutan)

Post-employment benefits (continued)

Mutasi kewajiban imbalan pasti selama periode berjalan adalah sebagai berikut:

The movement in the defined benefits obligation over the period is as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|---|
| Saldo awal | 118,734,950 | 106,481,561 | Beginning balance |
| Jumlah yang dibebankan pada laba rugi Keuntungan dari penyesuaian pengalaman | 16,728,797 | 19,954,144 | Total expenses to profit or loss |
| Pembayaran imbalan kerja | (4,427,799) | (5,215,866) | Gain from experience adjustment Benefit paid |
| Saldo akhir | 131,035,948 | 118,734,950 | Ending balance |
| Bagian jangka pendek | (3,372,538) | (3,372,538) | Current portion |
| Bagian jangka panjang | <u>127,663,410</u> | <u>115,362,412</u> | Non-current portion |

Melalui program imbalan pasti yang dimiliki oleh Grup, Grup telah terpengaruh oleh beberapa risiko berikut:

Through its defined benefit pension plans, the Group is exposed to a number of risks, which are detailed below:

- | | |
|---|---|
| a. Risiko suku bunga. Kewajiban imbalan pasti dihitung menggunakan tingkat diskonto obligasi. Jika tingkat diskonto tersebut turun, maka kewajiban imbalan pasti akan cenderung mengalami kenaikan; | a. Interest rate risk. The defined benefit obligation calculated uses a discount rate on bond yields. If bond yields fall, the defined benefit will tend to increase; |
| b. Risiko inflasi atas kenaikan gaji. Kenaikan aktual atas inflasi dibandingkan dengan tingkat kenaikan gaji akan membuat kewajiban imbalan pasti menjadi lebih tinggi. | b. Salary inflation risk. A higher actual increase than the expected increase in salary will increase the defined benefits obligation. |

Imbalan kerja jangka panjang lainnya

Other long-term employee benefits

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|----------------------|---|---|-----------------------------|
| Nilai kini kewajiban | <u>1,750,571</u> | <u>1,750,571</u> | Present value of obligation |

Mutasi kewajiban imbalan kerja jangka panjang lainnya selama periode berjalan adalah sebagai berikut:

The movement in the other long-term employee benefits obligation over the period is as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|---|
| Saldo awal | 1,750,571 | 1,618,840 | Beginning balance |
| Jumlah biaya yang dibebankan/ (dikreditkan) pada laba rugi | - | 131,731 | Total expenses charged/ (credited) to profit or loss |
| Saldo akhir | <u>1,750,571</u> | <u>1,750,571</u> | Ending balance |

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13. KEWAJIBAN IMBALAN PASCAKERJA (lanjutan)

Lainnya

Grup telah menerapkan Undang-Undang No. 11 Tahun 2020 tentang "Cipta Kerja" ("UU Cipta Kerja") dan peraturan penerapan terkaitnya PP 35/2021 yang diterbitkan di bulan Februari 2021 dalam perhitungan kewajiban imbalan kerja karyawan, kecuali jika peraturan tersebut diatur berbeda di Peraturan Perusahaan.

Pada bulan November 2021, Mahkamah Konstitusi ("MK") menyatakan bahwa UU Cipta Kerja inkonstitusionalitas bersyarat. Oleh karena itu, Pemerintah wajib untuk menanggukkan segala tindakan atau kebijakan yang bersifat strategis dan berdampak luas serta tidak dibenarkan pula menerbitkan peraturan pelaksana baru yang berkaitan dengan UU Cipta Kerja. MK juga menyatakan apabila dalam tenggang waktu 2 (dua) tahun pembentuk undang-undang tidak dapat menyelesaikan perbaikan UU Cipta Kerja, maka undang-undang atau pasal-pasal atau materi muatan undang-undang yang telah dicabut atau diubah oleh UU Cipta Kerja dinyatakan berlaku kembali.

Pada bulan Maret 2023, UU Cipta Kerja dan peraturan penerapan terkaitnya telah disahkan oleh Dewan Perwakilan Rakyat Republik Indonesia.

**13. POST-EMPLOYMENT BENEFITS OBLIGATION
(continued)**

Others

The Group has implemented the Undang-Undang No. 11 Tahun 2020 regarding "Job Creation" ("Job Creation Law") and its implementing regulation PP 35/2021 issued in February 2021 in calculating the employee benefits obligation, unless it is regulated otherwise in the Company's Regulation.

In November 2021, The Constitutional Court ("MK") declares that the Job Creation Law is conditionally unconstitutional. Therefore, the Government is required to postpone all strategic and all-encompassing actions or policies and prohibited them from issuing new implementing regulations in relation to the Job Creation Law. MK also ruled that if within 2 (two) years the Government have not finished revising the revisions to the Job Creation Law, the articles or contents of laws that have been revoked or amended by it shall be in effect.

In March 2023, the Job Creation Law and its implementing regulation has been approved by the Indonesian House of Representative.

14. DANA SYIRKAH TEMPORER

Dana *syirkah* temporer merupakan dana yang diterima oleh Grup, berdasarkan fasilitas pembiayaan atas dasar akad *musyarakah mutanaqisha* dengan PT Bank CIMB Niaga Tbk dan PT Bank BCA Syariah ("Bank"). Berdasarkan akad ini, Grup dan Bank melakukan kerjasama usaha peternakan dan penetasan serta modal kerja dengan rincian:

14. TEMPORARY SYIRKAH FUNDS

Temporary *syirkah* funds is the fund received by Group, based on the financing facility of *musyarakah mutanaqisha* with PT Bank CIMB Niaga Tbk and PT Bank BCA Syariah ("Bank"). Based on the agreement, the Group and the Bank agree to conduct a joint partnership of farm and hatchery and working capital business with detail as follows:

| Nilai kerjasama/ <i>Joint partnership value</i> | Porsi pembiayaan/ <i>Portion of fund invested</i> | | Nisbah bagi hasil/ <i>Profit sharing</i> | | Jatuh tempo/ <i>Maturity date</i> |
|--|--|----------------|--|-------|---------------------------------------|
| | Grup/Group | Bank | Grup/Group | Bank | |
| Rp 116,043,000 | Rp 16,043,000 | Rp 100,000,000 | 99.28% | 0.72% | 25 Juni 2027 / 25 June 2027 |
| Rp 1,109,268,644 | Rp 809,268,644 | Rp 300,000,000 | 99.73% | 0.27% | 10 Desember 2028/ 10 December 2028 |

Pada tanggal 30 September 2024 dan 31 Desember 2023, fasilitas ini dijamin dengan aset tetap tertentu.

As at 30 September 2024 and 31 December 2023, this facility are secured by certain fixed assets.

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15. MODAL SAHAM

15. SHARE CAPITAL

Para pemegang saham dan kepemilikan saham pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The composition of the Company's shareholders as at 30 September 2024 and 31 December 2023 are as follows:

| <u>Pemegang saham/Shareholders</u> | <u>Jumlah saham/ Number of shares</u> | <u>Persentase kepemilikan/ Percentage of ownership</u> | <u>Jumlah/ Total</u> |
|---|---|--|--------------------------|
| Dragon Amity Pte. Ltd. | 1,282,143,142 | 57.27% | 25,642,863 |
| Masyarakat (masing-masing di bawah 5%)/ Public (each less than 5%) | <u>956,606,858</u> | <u>42.73%</u> | <u>19,132,137</u> |
| | <u>2,238,750,000</u> | <u>100.00%</u> | <u>44,775,000</u> |

Pada tanggal 30 September 2024 dan 31 Desember 2023, Direksi Perusahaan, Lau Joo Hwa memiliki 0,31% saham Perusahaan, dan Rudy Hartono Husin memiliki 0,05% (2023 : 0,03%) saham Perusahaan dan Komisaris Perusahaan, Tan Lai Kai memiliki 0,01% saham Perusahaan.

As at 30 September 2024 and 31 December 2023, Director of the Company, Lau Joo Hwa held 0.31% of the Company's shares and Rudy Hartono Husin held 0.05% (2023: 0.03%) of the Company's shares, and Commissioner of the Company, Tan Lai Kai, held 0.01% of the Company's shares.

16. TAMBAHAN MODAL DISETOR

16. ADDITIONAL PAID-IN CAPITAL

Pada tanggal 30 September 2024 dan 31 Desember 2023, akun ini terdiri dari:

As at 30 September 2024 and 31 December 2023, this account consists of:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|---|---|---|--|
| Selisih antara pembayaran yang di terima dengan nilai nominal, bersih | | | <i>Excess of proceeds over par value, net</i> |
| 2015 | 524,615,537 | 524,615,537 | 2015 |
| 2014 | 334,080,000 | 334,080,000 | 2014 |
| 2006 | 36,935,784 | 36,935,784 | 2006 |
| Kompensasi berbasis saham | 8,968,672 | 7,301,398 | <i>Share-based compensation</i> |
| Selisih nilai transaksi restrukturisasi entitas sepengendali | <u>(137,265,576)</u> | <u>(137,265,576)</u> | <i>Difference in value of transactions among entities under common control</i> |
| | <u>767,334,417</u> | <u>765,667,143</u> | |

17. PENJUALAN BERSIH

17. NET SALES

Rincian penjualan neto adalah sebagai berikut:

The details of net sales are as follows:

| | <u>2024</u> | <u>2023</u> | |
|-----------------------------|----------------------|----------------------|----------------------------------|
| Pakan | 5,763,796,755 | 5,720,439,344 | <i>Feeds</i> |
| Ayam pedaging | 1,543,838,240 | 1,545,493,562 | <i>Broiler</i> |
| Anak ayam/itik usia sehari | 1,671,590,586 | 1,293,925,881 | <i>DOC/DOD</i> |
| Makanan olahan | 93,607,584 | 86,888,800 | <i>Processed food</i> |
| Lain-lain | <u>372,115,427</u> | <u>323,553,872</u> | <i>Others</i> |
| | <u>9,444,948,592</u> | <u>8,970,301,459</u> | |
| Terdiri dari: | | | <i>Consist of:</i> |
| Pihak ketiga | 9,275,306,808 | 8,789,519,445 | <i>Third parties</i> |
| Pihak berelasi (Catatan 23) | <u>169,641,784</u> | <u>180,782,014</u> | <i>Related parties (Note 23)</i> |
| | <u>9,444,948,592</u> | <u>8,970,301,459</u> | |

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17. PENJUALAN BERSIH (lanjutan)

Tidak ada penjualan kepada pelanggan tunggal yang melebihi 10% dari jumlah pendapatan.

17. NET SALES (continued)

No sales to a single customer exceeded 10% of the total revenue.

18. BEBAN POKOK PENJUALAN

18. COST OF GOODS SOLD

| | <u>2024</u> | <u>2023</u> | |
|---|----------------------|----------------------|---|
| Harga pokok penjualan barang: | | | <i>Cost of goods sold:</i> |
| Bahan baku | | | <i>Raw materials</i> |
| - Saldo awal | 736,840,163 | 646,545,290 | <i>Beginning balance -</i> |
| - Pembelian | <u>7,608,958,530</u> | <u>7,611,116,573</u> | <i>Purchases -</i> |
| | 8,345,798,693 | 8,257,661,863 | |
| - Saldo akhir | <u>(878,179,077)</u> | <u>(786,850,608)</u> | <i>Ending balance -</i> |
| Bahan baku yang digunakan | 7,467,619,616 | 7,470,811,255 | <i>Raw materials used</i> |
| Biaya tenaga kerja langsung | 271,461,478 | 249,775,861 | <i>Direct labour costs</i> |
| Penyusutan | 186,252,087 | 193,978,000 | <i>Depreciation</i> |
| Utilitas | 130,781,283 | 126,743,038 | <i>Utilities</i> |
| Perbaikan dan pemeliharaan | 56,339,571 | 49,686,395 | <i>Repairs and maintenance</i> |
| Bahan bakar | 47,274,320 | 53,550,004 | <i>Fuel</i> |
| Biaya pabrik | 38,383,774 | 31,664,809 | <i>Factory expenses</i> |
| Transportasi | 28,035,319 | 25,530,108 | <i>Transportation</i> |
| Asuransi | 11,177,799 | 9,522,906 | <i>Insurance</i> |
| Sewa | 12,978,961 | 14,028,462 | <i>Rent</i> |
| Lain-lain | <u>32,116,252</u> | <u>28,381,866</u> | <i>Others</i> |
| Jumlah biaya produksi | <u>8,282,420,460</u> | <u>8,253,672,704</u> | <i>Total production cost</i> |
| Aset biologis | | | <i>Biological assets</i> |
| - Saldo awal | 509,609,120 | 519,953,194 | <i>Beginning balance -</i> |
| - Saldo akhir | (500,381,186) | (487,670,789) | <i>Ending balance -</i> |
| - Penyesuaian nilai wajar akhir aset biologis | <u>(64,982,253)</u> | <u>(32,282,405)</u> | <i>Closing fair value adjustment on biological assets -</i> |
| Barang dalam proses | | | <i>Work in process</i> |
| - Saldo awal | 2,910,902 | 2,337,677 | <i>Beginning balance -</i> |
| - Saldo akhir | <u>(3,086,619)</u> | <u>(2,849,819)</u> | <i>Ending balance -</i> |
| Harga pokok produksi | 8,226,490,424 | 8,253,160,562 | <i>Cost of goods manufactured</i> |
| Barang jadi | | | <i>Finished goods</i> |
| - Saldo awal | 136,295,962 | 110,561,737 | <i>Beginning balance -</i> |
| - Saldo akhir | <u>(115,775,769)</u> | <u>(139,005,610)</u> | <i>Ending balance -</i> |
| Jumlah beban pokok penjualan barang | <u>8,247,010,617</u> | <u>8,224,716,689</u> | <i>Total cost of goods sold</i> |

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18. BEBAN POKOK PENJUALAN (lanjutan)

Perusahaan melakukan pembelian dengan pihak-pihak yang berelasi sebagaimana dijelaskan dalam Catatan 23 atas laporan keuangan konsolidasian.

Tidak ada pembelian kepada pemasok yang melebihi 10% dari pendapatan bersih.

18. COST OF GOODS SOLD (continued)

Purchase transactions with related parties are disclosed in Note 23 in the consolidated financial statements.

No purchase to a vendor exceeding 10% of net revenue.

19. BEBAN USAHA

Beban penjualan

| | <u>2024</u> | <u>2023</u> |
|-----------------------------|--------------------|--------------------|
| Rincian berdasarkan sifat : | | |
| Distribusi | 122,777,685 | 125,159,481 |
| Gaji | 36,553,685 | 32,496,588 |
| Pengepakan | 23,164,578 | 25,910,862 |
| Promosi | 8,779,874 | 1,940,857 |
| Depresiasi | 2,898,361 | 3,550,539 |
| Lain-lain | 17,045,733 | 16,470,748 |
| | <u>211,219,916</u> | <u>205,529,075</u> |

19. OPERATING EXPENSES

Selling expenses

*Details by nature:
Distribution
Salaries
Packing
Promotion
Depreciation
Others*

Beban umum dan administrasi

| | <u>2024</u> | <u>2023</u> |
|--|--------------------|--------------------|
| Rincian berdasarkan sifat: | | |
| Gaji dan imbalan kerja karyawan | 267,590,950 | 181,563,203 |
| Penyisihan penurunan nilai piutang usaha | 24,547,065 | 3,653,897 |
| Transportasi | 13,165,654 | 11,899,536 |
| Penyusutan | 9,453,927 | 9,666,869 |
| Jamuan | 7,979,421 | 7,090,701 |
| Biaya kantor | 7,296,386 | 8,614,584 |
| Jasa profesional | 6,244,521 | 4,862,817 |
| Asuransi | 3,937,316 | 3,187,827 |
| Perbaikan dan pemeliharaan | 3,546,528 | 2,754,944 |
| Beban pajak | 3,513,026 | 2,494,116 |
| Perizinan | 2,762,886 | 2,774,418 |
| Telepon dan pos | 1,683,448 | 1,650,102 |
| Utilitas | 1,475,917 | 1,757,112 |
| Biaya administrasi bank | 1,106,619 | 1,239,370 |
| Sewa | 449,855 | 1,014,892 |
| Lain-lain | 7,074,605 | 4,366,431 |
| | <u>361,828,124</u> | <u>248,590,819</u> |

General and administrative expenses

*Details by nature:
Salaries and employees' benefit
Provision for impairment of receivables
Transportation
Depreciation
Entertainment
Office expenses
Professional fees
Insurance
Repairs and maintenance
Tax expenses
Licenses
Telephone and postage
Utilities
Bank charges
Rent
Others*

20. BIAYA KEUANGAN

| | <u>2024</u> | <u>2023</u> |
|--|--------------------|--------------------|
| Pinjaman bank | 106,489,865 | 145,586,453 |
| Pinjaman lainnya | 250,182 | 197,766 |
| Kerugian perubahan nilai wajar derivatif | (684,679) | (5,611,675) |
| | <u>106,055,368</u> | <u>140,172,544</u> |

20. FINANCE COSTS

*Bank borrowings
Other borrowings
Loss on change in fair value of derivatives*

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21. BEBAN USAHA LAIN-LAIN - BERSIH

21. OTHER OPERATING EXPENSES - NET

| | <u>2024</u> | <u>2023</u> | |
|------------------------|--------------------|---------------------|---------------------------------|
| Rugi selisih kurs | (2,733,847) | (28,341,165) | <i>Loss on foreign exchange</i> |
| Laba penjualan | | | <i>Gain of sale of</i> |
| aset tetap (Catatan 9) | 57,187 | 718,642 | <i>fixed assets (Note 9)</i> |
| Penghasilan sewa | 560,000 | 410,000 | <i>Rent income</i> |
| Lain-lain | <u>(4,727,806)</u> | <u>11,119,044</u> | <i>Others</i> |
| | <u>(6,844,466)</u> | <u>(16,093,479)</u> | |

22. LABA PER SAHAM DASAR

22. BASIC EARNINGS PER SHARE

Perhitungan laba per saham dasar dan dilusian adalah sebagai berikut:

Calculation of basic and diluted earnings per share is as follows:

| | <u>2024</u> | <u>2023</u> | |
|---|----------------------|----------------------|---|
| Laba yang diatribusikan kepada pemilik entitas induk | 358,977,982 | 45,813,712 | <i>Profit attributable to owners of the parent</i> |
| Rata-rata tertimbang jumlah saham biasa yang beredar (lembar saham) | <u>2,238,750,000</u> | <u>2,238,750,000</u> | <i>Weighted average number of ordinary shares outstanding (number of share)</i> |
| Laba per saham - dasar dan dilusian (nilai penuh) | <u>160</u> | <u>20</u> | <i>Earnings per share - basic and diluted (full amount)</i> |

23. INFORMASI PIHAK-PIHAK BERELASI

23. RELATED PARTIES INFORMATION

a. Hubungan dan sifat saldo akun/transaksi

a. Nature of relationship and balances/transactions

| <u>Pihak berelasi/ Related parties</u> | <u>Sifat hubungan/ Nature of relationship</u> | <u>Sifat transaksi/ Nature of transactions</u> |
|---|--|---|
| PT Sehat Cerah Indonesia | Entitas sepengendalian/Entity under common control | Pembelian barang/Purchase of goods |
| PT Leong Hup Jayaindo | Entitas sepengendalian/Entity under common control | Penjualan dan pembelian barang/ Sales and purchase of goods |
| Emerging Success Pte. Ltd. | Entitas sepengendalian/Entity under common control | Pinjaman dari pihak berelasi/ Borrowing from related parties |
| Leong Hup Distribution Pte. Ltd. | Entitas sepengendalian/Entity under common control | Penjualan barang/Sale of goods |
| Dewan Komisaris, Dewan Direksi, Pemegang saham utama yang juga bagian dari manajemen, personil kunci lainnya/ Board of Commissioners Board of Directors, Shareholders that are part of management, other key management personnel | Management kunci Grup/Key management of the Group | Kompensasi dan remunerasi/ Compensation and remuneration |

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23. INFORMASI PIHAK-PIHAK BERELASI (lanjutan)

23. RELATED PARTIES INFORMATION (continued)

b. Ikhtisar transaksi-transaksi signifikan dengan pihak-pihak berelasi

b. Summary of significant transactions with related parties

Rincian penjualan dengan pihak-pihak yang berelasi adalah sebagai berikut:

The details of sales with related parties are as follows:

| | <u>2024</u> | <u>2023</u> | Persentase terhadap jumlah penjualan/Percentage to net sales | |
|----------------------------------|---------------------------|---------------------------|---|---------------------|
| | | | <u>2024</u> | <u>2023</u> |
| PT Leong Hup Jayaindo | 169,147,488 | 180,356,388 | 1.79% | 2.01% |
| Leong Hup Distribution Pte. Ltd. | <u>494,296</u> | <u>425,626</u> | <u>0.01%</u> | <u>0.01%</u> |
| | <u><u>169,641,784</u></u> | <u><u>180,782,014</u></u> | <u><u>1.80%</u></u> | <u><u>2.02%</u></u> |

Rincian pembelian dari pihak-pihak yang berelasi adalah sebagai berikut:

The details of purchase with related parties are as follows:

| | <u>2024</u> | <u>2023</u> | Persentase terhadap pembelian neto/Percentage to net purchases | |
|--------------------------|-----------------------------|---------------------------|---|---------------------|
| | | | <u>2024</u> | <u>2023</u> |
| PT Sehat Cerah Indonesia | 639,325,189 | 295,942,536 | 8.40% | 3.86% |
| PT Leong Hup Jayaindo | 575,814,077 | 314,158,611 | 7.57% | 4.10% |
| Lain-lain/Others | <u>1,051,334</u> | <u>594,879</u> | <u>0.01%</u> | <u>0.01%</u> |
| | <u><u>1,216,190,600</u></u> | <u><u>610,696,026</u></u> | <u><u>15.98%</u></u> | <u><u>7.97%</u></u> |

c. Ikhtisar saldo hasil transaksi-transaksi signifikan dengan pihak-pihak berelasi

c. Summary of balances arising from significant transactions with related parties

Rincian piutang kepada pihak yang berelasi adalah sebagai berikut:

The details of receivables from related parties are as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | Persentase terhadap jumlah aset/Percentage to total assets | |
|---|---|---|---|---|
| | | | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> |
| Piutang usaha/ Trade receivables | | | | |
| PT Leong Hup Jayaindo | <u>15,955,207</u> | <u>18,332,504</u> | <u>0.29%</u> | <u>0.33%</u> |

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23. INFORMASI PIHAK-PIHAK BERELASI (lanjutan)

23. RELATED PARTIES INFORMATION (continued)

c. Ikhtisar saldo hasil transaksi-transaksi signifikan dengan pihak-pihak berelasi (lanjutan)

c. Summary of balances arising from significant transactions with related parties (continued)

Rincian utang kepada pihak yang berelasi adalah sebagai berikut:

The details of payables from related parties are as follows:

| | 30 September 2024/ 30 September 2024 | 31 Desember 2023/ 31 December 2023 | Persentase terhadap jumlah liabilitas/Percentage to total liabilities | |
|---|---|---------------------------------------|---|---------------------------------------|
| | | | 30 September 2024/ 30 September 2024 | 31 Desember 2023/ 31 December 2023 |
| Utang usaha/ Trade payables | | | | |
| PT Sehat Cerah Indonesia | 186,917,536 | 160,819,005 | 8.07% | 5.32% |
| PT Leong Hup Jayaindo | 76,991,324 | 108,224,252 | 3.33% | 3.58% |
| Leong Hup Agrobusiness Sdn | 368,235 | - | 0.02% | 0.00% |
| Jumlah/Total | 264,277,095 | 269,043,257 | 11.42% | 8.90% |
| Utang pihak berelasi/ Due to related party | | | | |
| Emerging Success Pte. Ltd. | 3,694,809 | 3,694,809 | 0.16% | 0.12% |

d. Imbalan kerja manajemen kunci

d. Employee benefits of key management personnel

Manajemen kunci Grup adalah Dewan Komisaris, Dewan Direksi, dan manajemen personil kunci lainnya. Ringkasan jumlah imbalan kerja yang dibayar atau terutang kepada manajemen kunci tersebut adalah sebagai berikut:

The key management of the Group consists of Board of Commissioners, Board of Directors, and other key management personnel. The summary of employee benefits paid or payable to key management is as follows:

| | <u>2024</u> | <u>2023</u> | |
|--------------------------------------|-------------------|-------------------|---|
| Imbalan kerja jangka pendek | 56,629,068 | 58,472,261 | Short-term employee benefits Post-employment benefits Other long-term employee benefits |
| Imbalan pascakerja | 8,533,857 | 7,386,947 | |
| Imbalan kerja jangka panjang lainnya | 2,452 | 2,135 | |
| | <u>65,165,377</u> | <u>65,861,343</u> | |

24. PERJANJIAN PENTING, KOMITMEN DAN KONTINJENSI

24. SIGNIFICANT AGREEMENTS, COMMITMENTS AND CONTINGENCIES

a. Komitmen

a. Commitments

Pada tanggal 30 September 2024, Grup mempunyai komitmen sehubungan dengan belanja barang modal sebesar Rp 31.404.913.

As at 30 September 2024, Group has a commitments related to capital expenditures amounting to Rp 31,404,913.

b. Kontinjensi

b. Contingencies

Grup tidak memiliki liabilitas kontinjensi sehubungan dengan tuntutan hukum yang timbul dari kegiatan usaha normal.

The Group does not have contingent liabilities in respect of legal claims arising in the ordinary course of business.

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**25. ASET DAN LIABILITAS MONETER DALAM
MATA UANG ASING**

Pada tanggal 30 September 2024 dan 31 Desember 2023, Perusahaan dan entitas anaknya mempunyai aset dan liabilitas moneter dalam mata uang asing sebagai berikut (dalam nilai penuh, kecuali setara Rupiah):

**25. MONETARY ASSETS AND LIABILITIES
DENOMINATED IN FOREIGN CURRENCIES**

As of 30 September 2024 and 31 December 2023, the Company and its subsidiaries have monetary assets and liabilities in foreign currencies as follows (in full amount, except Rupiah equivalent):

| | 30 September 2024/30 September 2024 | | | |
|-------------------|--|--|---|--------------------|
| | Dolar AS/ US Dollar | Ringgit Malaysia/ Malaysian Ringgit | Setara Rupiah/ Rupiah Equivalent | |
| Aset | | | | Assets |
| Kas dan bank | 12,667,803 | - | 191,765,199 | Cash and banks |
| | 12,667,803 | - | 191,765,199 | |
| Liabilitas | | | | Liabilities |
| Utang usaha | (137,794) | - | (2,085,923) | Trade payables |
| Akrual | - | (100,200) | (368,235) | Accruals |
| Aset neto | 12,530,009 | (100,200) | 189,311,041 | Net asset |
| Setara rupiah | 189,679,276 | (368,235) | 189,311,041 | Rupiah equivalent |
| | | | | |
| | 31 Desember 2023/31 December 2023 | | | |
| | Dolar AS/ US Dollar | Ringgit Malaysia/ Malaysian Ringgit | Setara Rupiah/ Rupiah Equivalent | |
| Aset | | | | Assets |
| Kas dan bank | 14,277,300 | - | 220,098,856 | Cash and banks |
| | 14,277,300 | - | 220,098,856 | |
| Liabilitas | | | | Liabilities |
| Pinjaman bank | (7,000,000) | - | (107,912,000) | Bank borrowings |
| Utang usaha | (137,794) | - | (2,124,230) | Trade payables |
| Akrual | - | (48,220) | (161,151) | Accruals |
| Aset neto | 7,139,506 | (48,220) | 109,901,475 | Net asset |
| Setara rupiah | 110,062,626 | (161,151) | 109,901,475 | Rupiah equivalent |

26. MANAJEMEN RISIKO KEUANGAN

Aktivitas Grup rentan terhadap berbagai risiko keuangan: risiko pasar (termasuk risiko nilai tukar mata uang asing dan risiko tingkat bunga), risiko kredit dan risiko likuiditas. Program manajemen risiko Grup secara keseluruhan dipusatkan pada pasar keuangan yang tidak bisa diprediksi dan Grup berusaha untuk memperkecil efek berpotensi merugikan kinerja keuangan Grup.

26. FINANCIAL RISK MANAGEMENT

The Group's activities are exposed to a variety of financial risks: market risk (including foreign exchange risk and interest rate risk), credit risk and liquidity risk. The Group overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Group's financial performance.

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26. MANAJEMEN RISIKO KEUANGAN (lanjutan)

a. Risiko pasar

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 Dolar AS.

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 Rupiah menguat/melemah sebesar 5%, terhadap AS\$ dengan variabel lain konstan, laba setelah pajak untuk periode berjalan (setelah memperhitungkan kontrak berjangka) akan lebih rendah/tinggi sebesar Rp 7.682.011 (31 Desember 2023: Rp 4.457.536) terutama diakibatkan keuntungan/(kerugian) dari penjabaran kas dan bank, serta pinjaman dalam mata uang AS\$.

Risiko tingkat bunga

Risiko tingkat suku bunga Perusahaan timbul dari pinjaman jangka panjang. Pinjaman jangka panjang dari bank yang diterbitkan dengan tingkat bunga mengambang mengekspos Perusahaan terhadap risiko arus kas tingkat suku bunga.

Pada tanggal 30 September 2024, jika tingkat bunga atas pinjaman lebih tinggi/rendah 100 *basis poin* dengan semua variabel lainnya tetap, laba setelah pajak periode berjalan akan lebih rendah/tinggi sebesar Rp 5.017.497 (31 Desember 2023: Rp 7.260.850). Dampak terhadap ekuitas akan sama dengan dampak terhadap laba setelah pajak.

26. FINANCIAL RISK MANAGEMENT (continued)

a. Market risk

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 US Dollar.

Management has set up a policy to require Group companies to manage their foreign exchange 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 at 30 September 2024, if Rupiah had strengthened/weakened by 5% against USD with all other variables held constant, post-tax profit for the period (after taking into account forward contracts) would have been Rp 7,682,011 lower/higher (31 December 2023: Rp 4,457,536), mainly as a result of foreign exchange gains/(losses) on translation of cash and banks, and USD-denominated borrowings.

Interest rate risk

The Company's interest rate risk arises from long-term borrowings. Long-term borrowings from bank issued with floating interest rates exposes the Company to cash flow interest rate risk.

As at 30 September 2024, if interest rates on bank loan had been 100 *basis point* higher/lower with all other variables held constant, post-tax profit for the period would have been Rp 5,017,497 (31 Desember 2023: Rp 7,260,850) lower/higher. The impact to equity would be the same with the impact to post-tax profit.

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26. MANAJEMEN RISIKO KEUANGAN (lanjutan)

a. Risiko pasar (lanjutan)

Risiko tingkat bunga (lanjutan)

Setelah krisis keuangan, reformasi dan penggantian suku bunga acuan seperti USD LIBOR dan *other inter-bank offered rates* (IBOR) telah menjadi prioritas bagi regulator global. Masih terdapat ketidakpastian seputar waktu dan sifat yang tepat dari perubahan ini. Grup saat ini memiliki pinjaman bank yang mengacu pada JIBOR dan melampaui tahun 2024. Pada tanggal 30 September 2024, berikut liabilitas yang dimiliki oleh Grup yang mengacu pada JIBOR:

**30 September 2024/
30 September 2024**

Pinjaman bank

181.666.667

Bank borrowing

b. Risiko kredit

Risiko kredit timbul dari kas dan bank dan piutang usaha. Jumlah tercatat aset keuangan di laporan posisi keuangan konsolidasian Grup merupakan eksposur maksimal dari risiko kredit.

Untuk kas dan bank, Grup hanya memilih bank yang memiliki reputasi dan kredibilitas yang baik.

Terkait dengan risiko kredit dari pelanggan yang dihasilkan dari aktivitas penjualan, Grup menerapkan sistem penerimaan dimuka untuk penjualan produk utamanya kepada pelanggan tertentu, serta melakukan pengawasan secara berkelanjutan untuk portofolio kredit untuk meminimalisasi dampak dari risiko kredit. Analisis lebih lanjut terhadap piutang usaha disajikan pada Catatan 5 dalam laporan keuangan konsolidasian.

c. Risiko likuiditas

Risiko likuiditas muncul dalam situasi di mana 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.

26. FINANCIAL RISK MANAGEMENT (continued)

a. Market risk (continued)

Interest rate risk (continued)

Following the financial crisis, the reform and replacement of benchmark interest rates such as USD LIBOR and other inter-bank offered rates (IBORs) has become a priority for global regulators. These remains some uncertainty around the timing and precise nature of these changes. The Group currently has bank borrowings which reference JIBOR and extend beyond 2024. As at 30 September 2024, The Group has the following the liabilities with reference to JIBOR:

b. Credit risk

Credit risk arises from cash and banks and trade receivables. The carrying amount of financial assets in the Group's consolidated statement of financial position represents maximum credit risk exposure.

Regarding cash and banks, the Group only selects bank with a good reputation and credibility.

In respect of credit exposures given to customers which predominantly resulted from sales activities, the Group implements a system of cash received in advance for the sales of its main products to certain customer and performs ongoing credit portfolio monitoring in order to minimise the credit risk exposure. Further analysis on trade receivables is provided in Note 5 to the consolidated financial statements.

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.

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26. MANAJEMEN RISIKO KEUANGAN (lanjutan)

26. FINANCIAL RISK MANAGEMENT (continued)

c. Risiko likuiditas (lanjutan)

c. Liquidity risk (continued)

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.

The table below summarises the maturity profile of the Group financial liabilities based on contractual undiscounted payments as of 30 September 2024 and 31 December 2023.

| | 30 September 2024/30 September 2024 | | | | |
|---|--|-------------------------------------|--|--------------------------|--|
| | Kurang dari 1 tahun/ Less than 1 year | 1 - 2 tahun/ 1 - 2 years | Lebih dari 2 tahun/ More than 2 years | Jumlah/ Total | |
| Utang usaha | 473,386,468 | - | - | 473,386,468 | Trade payables |
| Akrual | 238,748,569 | - | - | 238,748,569 | Accruals |
| Pinjaman bank | 919,390,744 | 172,498,117 | 300,730,773 | 1,392,619,634 | Bank borrowings |
| Liabilitas sewa | 2,970,372 | 6,458,923 | 1,420,785 | 10,850,080 | Lease liabilities |
| Instrumen keuangan derivatif yang diselesaikan secara gros (kontrak berjangka valuta asing) | | | | | Gross settled derivative financial instruments (forward foreign exchange contract) |
| - arus kas masuk | (213,185,766) | - | - | (213,185,766) | cash inflow - |
| - arus kas keluar | 216,834,710 | - | - | 216,834,710 | cash outflow - |
| Utang pihak berelasi | - | - | 3,694,809 | 3,694,809 | Due to related party |
| Liabilitas lancar lain-lain | 114,453,018 | - | - | 114,453,018 | Other current liabilities |
| Jumlah | 1,752,598,115 | 178,957,040 | 305,846,367 | 2,237,401,522 | Total |
| | 31 Desember 2023/31 December 2023 | | | | |
| | Kurang dari 1 tahun/ Less than 1 year | 1 - 2 tahun/ 1 - 2 years | Lebih dari 2 tahun/ More than 2 years | Jumlah/ Total | |
| Utang usaha | 536,009,454 | - | - | 536,009,454 | Trade payables |
| Akrual | 119,671,355 | - | - | 119,671,355 | Accruals |
| Pinjaman bank | 1,652,893,306 | 166,443,181 | 431,497,329 | 2,250,833,816 | Bank borrowings |
| Liabilitas sewa | 2,135,805 | 1,694,231 | 2,539,921 | 6,369,957 | Lease liabilities |
| Instrumen keuangan derivatif yang diselesaikan secara gros (kontrak berjangka valuta asing) | | | | | Gross settled derivative financial instruments (forward foreign exchange contract) |
| - arus kas masuk | (339,215,577) | - | - | (339,215,577) | cash inflow - |
| - arus kas keluar | 343,549,200 | - | - | 343,549,200 | cash outflow - |
| Utang pihak berelasi | - | - | 3,694,809 | 3,694,809 | Due to related party |
| Liabilitas lancar lain-lain | 107,930,154 | - | - | 107,930,154 | Other current liabilities |
| Jumlah | 2,422,973,697 | 168,137,412 | 437,732,059 | 3,028,843,168 | Total |

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26. MANAJEMEN RISIKO KEUANGAN (lanjutan)

26. FINANCIAL RISK MANAGEMENT (continued)

d. Pengelolaan modal

d. Capital management

Dalam mengelola permodalannya, Grup senantiasa mempertahankan kelangsungan usaha serta memaksimalkan manfaat bagi pemegang saham dan pemangku kepentingan lainnya.

In managing capital, the Group safeguards its ability to continue as a going concern and to maximise benefits to the shareholders and other stakeholders.

Grup secara aktif dan rutin menelaah dan mengelola permodalannya untuk memastikan struktur modal dan pengembalian yang optimal bagi pemegang saham, dengan mempertimbangkan efisiensi penggunaan modal berdasarkan arus kas operasi dan belanja modal, serta mempertimbangkan kebutuhan modal di masa yang akan datang.

The Group actively and regularly reviews and manages its capital to ensure the optimal capital structure and return to the shareholders, taking into consideration the efficiency of capital usage based on operating cash flow and capital expenditures and also consideration of capital needs in the future.

Grup memonitor permodalan berdasarkan rasio *gearing*. Rasio ini dihitung dengan membagi jumlah utang neto dengan jumlah modal. Utang neto dihitung dari pinjaman (pinjaman bank jangka pendek, bagian jangka pendek dari pinjaman bank jangka panjang, utang pihak berelasi dan pinjaman bank jangka panjang dikurangi bagian yang jatuh tempo dalam waktu satu tahun) dikurangi kas dan setara kas. Jumlah modal dihitung dari ekuitas seperti yang ada pada laporan keuangan konsolidasian.

The Group monitors capital on the basis of the gearing ratio. This ratio is calculated as net debt divided by total capital. Net debt is calculated as borrowings (short-term bank borrowings, current maturities of long-term bank borrowings, due to related party and long-term bank borrowings, net of current maturities) less cash and cash equivalents. Total capital is calculated as equity as shown in the consolidated statement of financial position.

Rasio *gearing* pada tanggal 30 September 2024 dan 31 Desember 2023 adalah sebagai berikut:

The gearing ratios at 30 September 2024 and 31 December 2023 were as follows:

| | <u>30 September 2024/ 30 September 2024</u> | <u>31 Desember 2023/ 31 December 2023</u> | |
|----------------------|--|--|----------------------------------|
| Jumlah utang | 1,301,274,367 | 2,120,229,503 | <i>Total debt</i> |
| Dikurangi: | | | <i>Less:</i> |
| Kas dan setara kas | <u>(220,717,937)</u> | <u>(287,546,923)</u> | <i>Cash and cash equivalents</i> |
| Utang neto | <u>1,080,556,430</u> | <u>1,832,682,580</u> | <i>Net debt</i> |
| Jumlah ekuitas | <u>2,500,886,547</u> | <u>2,140,281,849</u> | <i>Total equity</i> |
| Rasio <i>gearing</i> | <u>0.43</u> | <u>0.86</u> | <i>Gearing ratio</i> |

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27. INFORMASI SEGMENT

27. SEGMENT INFORMATION

Manajemen mengidentifikasi informasi dan mengevaluasi kinerja berdasarkan produk yang dijual dengan rincian sebagai berikut:

The management identified information and evaluates performance based on types of product sold with details as follows:

| | 30 September 2024/30 September 2024 | | | | | |
|---|-------------------------------------|---------------------------|---------------------------|---|---------------------------|--------------------------------|
| | Pakan ternak/ Feedmill | Pternakan DOC/ Breeder | Ayam pedaging/ Broiler | Pengolahan makanan dan hasil peternakan/Food and poultry processing | Eliminasi/ Elimination | Konsolidasian/ Consolidated |
| Penjualan segmen/ Segment sales | | | | | | |
| Penjualan eksternal/ External sales | 4,881,328,165 | 1,463,964,482 | 2,858,386,336 | 241,269,609 | - | 9,444,948,592 |
| Penjualan antar segmen/ Sales inter segments | 1,604,265,929 | 349,374,639 | 123,782,754 | - | (2,077,423,322) | - |
| Jumlah penjualan segmen/ Total segment sales | 6,485,594,094 | 1,813,339,121 | 2,982,169,090 | 241,269,609 | (2,077,423,322) | 9,444,948,592 |
| Labal/(rugi) sebelum penghasilan keuangan, biaya keuangan, pendapatan usaha lain-lain - bersih dan beban pajak penghasilan/ Gain/(loss) before finance income, finance costs, other operating income - net and income tax expense | 520,636,682 | 150,713,096 | (78,181,482) | (36,535,959) | 3,275,345 | 559,907,682 |
| Penghasilan keuangan, biaya keuangan dan pendapatan usaha lain-lain - bersih/Finance income, finance costs and other operating income - net | | | | | | (112,596,365) |
| Labal sebelum pajak penghasilan/ Profit before income tax | | | | | | 447,311,317 |
| Beban pajak penghasilan/ Income tax expense | | | | | | (88,373,893) |
| Labal periode berjalan/ Profit for the period | | | | | | 358,937,424 |
| Labal periode berjalan yang diatribusikan kepada/ Profit for the period attributable to: | | | | | | |
| Pemilik entitas induk/ Owners of the Parent | | | | | | 358,977,982 |
| Kepentingan non-pengendali/ Non-controlling interests | | | | | | (40,558) |
| Jumlah/Total | | | | | | 358,937,424 |
| Aset segmen/Segment assets | 10,379,944,120 | 2,349,026,770 | 592,957,410 | 295,446,055 | (8,436,852,762) | 5,180,521,593 |
| Aset yang tidak dapat dialokasikan/ Unallocated assets | | | | | | 241,170,880 |
| Jumlah aset/ Total assets | | | | | | 5,421,692,473 |
| Liabilitas segmen/ Segment liabilities | 5,566,755,486 | 2,226,554,308 | 878,367,316 | 329,810,355 | (6,819,559,328) | 2,181,928,137 |
| Liabilitas yang tidak dapat dialokasikan/ Unallocated liabilities | | | | | | 132,786,519 |
| Jumlah liabilitas/ Total liabilities | | | | | | 2,314,714,656 |

**PT MALINDO FEEDMILL Tbk
DAN ENTITAS ANAK / AND SUBSIDIARIES**

Lampiran - 5/55 - Schedule

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

**NOTES TO THE CONSOLIDATED
FINANCIAL STATEMENTS
30 SEPTEMBER 2024 (UNAUDITED)
AND 31 DECEMBER 2023**
(Expressed in thousands of Rupiah,
unless otherwise stated)

27. INFORMASI SEGMENT (lanjutan)

27. SEGMENT INFORMATION (continued)

Manajemen mengidentifikasi informasi dan mengevaluasi kinerja berdasarkan produk yang dijual dengan rincian sebagai berikut: (lanjutan)

The management identified information and evaluates performance based on types of product sold with details as follows: (continued)

| | 30 September 2023/30 September 2023 | | | | | |
|---|-------------------------------------|----------------------------|---------------------------|--|---------------------------|--------------------------------|
| | Pakan ternak/ Feedmill | Peternakan DOC/ Breeder | Ayam pedaging/ Broiler | Pengolahan makanan dan hasil peternakan/ Food and poultry processing | Eliminasi/ Elimination | Konsolidasian/ Consolidated |
| Penjualan segmen/ Segment sales | | | | | | |
| Penjualan eksternal/ External sales | 4,941,098,550 | 1,272,780,546 | 2,588,844,014 | 167,578,349 | - | 8,970,301,459 |
| Penjualan antar segmen/ Sales inter segments | 1,823,375,629 | 267,456,409 | 73,501,228 | - | (2,164,333,266) | - |
| Jumlah penjualan segmen/ Total segment sales | 6,764,474,179 | 1,540,236,955 | 2,662,345,242 | 167,578,349 | (2,164,333,266) | 8,970,301,459 |
| Labal/(rugi) sebelum penghasilan keuangan, biaya keuangan, pendapatan usaha lain-lain - bersih dan beban pajak penghasilan/ Gain/(loss) before finance income, finance costs, other operating income - net and income tax expense | 542,563,250 | (121,468,565) | (133,078,730) | (31,536,604) | 2,703,120 | 259,182,471 |
| Penghasilan keuangan, biaya keuangan dan pendapatan usaha lain-lain - bersih/Finance income, finance costs and other operating income - net | | | | | | (155,932,637) |
| Rugi sebelum pajak penghasilan/ Loss before income tax | | | | | | 103,249,834 |
| Manfaat pajak penghasilan/ Income tax expense | | | | | | (57,615,262) |
| Rugi periode berjalan/ Loss for the period | | | | | | 45,634,572 |
| Rugi periode berjalan yang diatribusikan kepada/ Loss for the period attributable to: | | | | | | |
| Pemilik entitas induk/ Owners of the Parent | | | | | | 45,813,712 |
| Kepentingan non-pengendali/ Non-controlling interests | | | | | | (179,140) |
| Jumlah/Total | | | | | | 45,634,572 |
| Aset segmen/Segment assets | 9,587,562,160 | 2,467,265,852 | 586,723,990 | 300,101,668 | (7,706,380,252) | 5,235,273,418 |
| Aset yang tidak dapat dialokasikan/ Unallocated assets | | | | | | 203,403,784 |
| Jumlah aset/ Total assets | | | | | | 5,438,677,202 |
| Liabilitas segmen/ Segment liabilities | 5,552,763,251 | 2,548,483,049 | 824,393,931 | 281,924,074 | (6,383,433,239) | 2,824,131,066 |
| Liabilitas yang tidak dapat dialokasikan/ Unallocated liabilities | | | | | | 122,278,385 |
| Jumlah liabilitas/ Total liabilities | | | | | | 2,946,409,451 |