

Nomor Surat	AB.AK06.511
Nama Emiten	PT Jasa Marga Tbk
Kode Emiten	JSMR
Perihal	Penyampaian Laporan Keuangan Interim Yang Ditelaah Secara Terbatas

Perseroan dengan ini menyampaikan laporan keuangan untuk periode 9 Bulan yang berakhir pada 30/09/2023 dengan ikhtisar sebagai berikut :

Informasi mengenai anak perusahaan Perseroan sebagai berikut :

No	Nama	Kegiatan Usaha	Lokasi	Tahun Komersil	Status Operasi	Jumlah Aset	Satuan	Mata Uang	Persentase (%)
1	PT Jasamarga Japek Selatan (JJS)	Pengusahaan Ruas Jalan Tol Jakarta-Cikampek II Sisi Selatan	Jakarta	0	Tahap Konstruksi	7.220.928	JUTAAN	IDR	90.97
2	PT Jasamarga Akses Patimban (JAP)	Pengusahaan Ruas Jalan Tol Akses Patimban	Jakarta	0	Tahap Pengembangan	668.881	JUTAAN	IDR	55.0
3	PT Jasamarga Probolinggo Banyuwangi (JPB)	Pengusahaan Ruas Jalan Tol Probolinggo-Bayuwangi	Jakarta	0	Tahap Pengembangan	971.672	JUTAAN	IDR	94.93
4	PT Jasamarga Jogja Bawen (JJB)	Pengusahaan Ruas Jalan Tol Yogyakarta-Bawen	Jakarta	0	Tahap Pengembangan	2.565.822	JUTAAN	IDR	63.15
5	PT Jalantol Lingkarluar Jakarta (JLJ)	Jasa Pengoperasian Jalan Tol	Bekasi	2001	Operasi	39.648	JUTAAN	IDR	99.96
6	PT Marga Sarana Jabar (MSJ)	Pengusahaan Ruas Jalan Tol Bogor Outer Ring Road	Bogor	2009	Beroperasi Sebagian	3.288.133	JUTAAN	IDR	55.0
7	PT Marga Trans Nusantara (MTN)	Pengusahaan Ruas Jalan Tol Kunciran-Serpong	Tangerang Selatan	2019	Operasi	4.050.011	JUTAAN	IDR	60.0
8	PT Jasamarga Kunciran Cengkareng (JKC)	Pengusahaan Ruas Jalan Tol Kunciran-Cengkareng	Tangerang	2021	Operasi	5.479.035	JUTAAN	IDR	78.53
9	PT Jasamarga Tollroad Maintenance (JMTM)	Pengusahaan Jasa Konstruksi dan Pemeliharaan Jalan Tol, Jasa Sewa Peralatan Tol, serta Jasa Sewa Kendaraan	Jakarta	1989	Operasi	2.505.191	JUTAAN	IDR	99.82
10	PT Jasamarga Bali Tol (JBT)	Pengusahaan Ruas Jalan Tol Nusa Dua-Tanjung Benoa	Bali	2013	Operasi	1.904.621	JUTAAN	IDR	64.44
11	PT Jasamarga Related Business (JMRB)	Pengembangan Bisnis Properti	Jakarta	2013	Operasi	2.217.375	JUTAAN	IDR	99.94
12	PT Jasamarga Kualanamu Tol (JMKT)	Pengusahaan Ruas Jalan Tol Medan-Kualanamu-Tebing Tinggi	Deli Serdang	2017	Operasi	3.996.656	JUTAAN	IDR	55.0
13	PT Cinere Serpong Jaya (CSJ)	Pengusahaan Ruas Jalan Tol Serpong-Cinere	Tangerang Selatan	2021	Beroperasi Sebagian	3.415.956	JUTAAN	IDR	55.0
14	PT Jasamarga Tollroad Operator (JMTO)	Jasa Pengoperasian Jalan Tol	Jakarta	2015	Operasi	1.410.289	JUTAAN	IDR	99.98

No	Nama	Kegiatan Usaha	Lokasi	Tahun Komersil	Status Operasi	Jumlah Aset	Satuan	Mata Uang	Persentase (%)
15	PT Jasamarga Manado Bitung (JMB)	Pengusahaan Ruas Jalan Tol Manado-Bitung	Manado	2020	Operasi	4.552.725	JUTAAN	IDR	64.97
16	PT Jasamarga Balikpapan Samarinda (JBS)	Pengusahaan Ruas Jalan Tol Balikpapan-Samarinda	Balikpapan	2020	Operasi	9.753.066	JUTAAN	IDR	67.39
17	PT Jasamarga Transjawa Tol (JTT)	Pengusahaan Ruas Jalan Tol Transjawa	Jakarta	2017	Operasi	60.850.910	JUTAAN	IDR	99.0

Dokumen ini merupakan dokumen resmi PT Jasa Marga Tbk yang tidak memerlukan tanda tangan karena dihasilkan secara elektronik. PT Jasa Marga Tbk bertanggung jawab penuh atas informasi tertera di dalam dokumen ini.

[1000000] General information

Informasi umum

General information

	<u>30 September 2023</u>	
Nama entitas	PT Jasa Marga Tbk	Entity name
Penjelasan perubahan nama dari akhir periode laporan sebelumnya		Explanation of change in name from the end of the preceding reporting period
Kode entitas	JSMR	Entity code
Nomor identifikasi entitas	AA495	Entity identification number
Industri utama entitas	Infrastruktur / Infrastructure	Entity main industry
Standar akuntansi yang dipilih	PSAK	Selected accounting standards
Sektor	J. Infrastructures	Sector
Subsektor	J1. Transportation Infrastructure	Subsector
Industri	J11. Transport Infrastructure Operator	Industry
Subindustri	J112. Highways & Railtracks	Subindustry
Informasi pemegang saham pengendali	Indonesian Government	Controlling shareholder information
Jenis entitas	Local Company - Indonesia Jurisdiction	Type of entity
Jenis efek yang dicatatkan	Saham dan Obligasi / Stock and Bond	Type of listed securities
Jenis papan perdagangan tempat entitas tercatat	Utama / Main	Type of board on which the entity is listed
Apakah merupakan laporan keuangan satu entitas atau suatu kelompok entitas	Entitas grup / Group entity	Whether the financial statements are of an individual entity or a group of entities
Periode penyampaian laporan keuangan	Kuartal III / Third Quarter	Period of financial statements submissions
Tanggal awal periode berjalan	January 01, 2023	Current period start date
Tanggal akhir periode berjalan	September 30, 2023	Current period end date
Tanggal akhir tahun sebelumnya	December 31, 2022	Prior year end date
Tanggal awal periode sebelumnya	January 01, 2022	Prior period start date
Tanggal akhir periode sebelumnya	September 30, 2022	Prior period end date
Tanggal akhir 2 tahun sebelumnya	December 31, 2021	Prior 2 year end date
Mata uang pelaporan	Rupiah / IDR	Description of presentation currency
Kurs konversi pada tanggal pelaporan jika mata uang penyajian selain rupiah		Conversion rate at reporting date if presentation currency is other than rupiah
Pembulatan yang digunakan dalam penyajian jumlah dalam laporan keuangan	Jutaan / In Million	Level of rounding used in financial statements
Jenis laporan atas laporan keuangan	Ditelaah secara Terbatas / Limited Review	Type of report on financial statements
Jenis opini auditor		Type of auditor's opinion
Hal yang diungkapkan dalam paragraf pendapat untuk penekanan atas suatu masalah atau paragraf penjelasan lainnya, jika ada		Matters disclosed in emphasis-of-matter or other-matter paragraph, if any
Hasil penugasan review		Result of review engagement
Opini Hal Audit Utama		Any Key Audit Matters Opinion
Jumlah Hal Audit Utama		Total Key Audit Matters
Paragraf Hal Audit Utama		Key Audit Matters Paragraph
Tanggal laporan audit atau hasil laporan review	28 November 2023	Date of auditor's opinion or result of review report

Auditor tahun berjalan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Current year auditor
Nama partner audit tahun berjalan	Dedy Sukrisnadi	Name of current year audit signing partner
Lama tahun penugasan partner yang menandatangani		Number of years served as audit signing partner
Auditor tahun sebelumnya	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Prior year auditor
Nama partner audit tahun sebelumnya	Dedy Sukrisnadi	Name of prior year audit signing partner
Kepatuhan terhadap pemenuhan peraturan OJK Nomor: 75/POJK.04/2017 tentang Tanggung Jawab Direksi Atas Laporan Keuangan	Ya / Yes	Whether in compliance with OJK rules No. 75/POJK.04/2017 concerning responsibilities of board of directors on financial statements
Kepatuhan terhadap pemenuhan independensi akuntan yang memberikan jasa audit di pasar modal sesuai dengan POJK Nomor 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dalam Kegiatan Jasa Keuangan	Ya / Yes	Compliance to the independency of Accountant that provide services in Capital Market as regulated in OJK rules No. 13/POJK.03/2017 concerning The Use of Public Accountant and Auditing Firm in Financial Services Activities.

[3210000] Statement of financial position presented using current and non-current - Infrastructure Industry

Laporan posisi keuangan

Statement of financial position

Aset	30 September 2023	31 December 2022	Assets
Aset lancar			Current assets
Kas dan setara kas	4,094,886	8,429,118	Cash and cash equivalents
Investasi jangka pendek	1,317,461	2,394,007	Short-term investments
Dana yang dibatasi penggunaannya lancar	508,784	71,043	Current restricted funds
Piutang lainnya			Other receivables
Piutang lainnya pihak ketiga	909,736	697,414	Other receivables third parties
Piutang lainnya pihak berelasi	527,649	642,578	Other receivables related parties
Persediaan lancar			Current inventories
Persediaan lancar	101,116	98,627	Current inventories
Biaya dibayar dimuka lancar	141,040	68,276	Current prepaid expenses
Pajak dibayar dimuka lancar	150,960	86,149	Current prepaid taxes
Jumlah aset lancar	7,751,632	12,487,212	Total current assets
Aset tidak lancar			Non-current assets
Dana yang dibatasi penggunaannya tidak lancar	242,538	165,776	Non-current restricted funds
Piutang tidak lancar lainnya			Other non-current receivables
Piutang tidak lancar lainnya pihak ketiga		0	Other non-current receivables third parties
Piutang tidak lancar lainnya pihak berelasi		0	Other non-current receivables related parties
Investasi pada ventura bersama dan entitas asosiasi			Investments in joint ventures and associates
Investasi pada entitas asosiasi	5,861,635	8,974,143	Investments in associates
Aset keuangan tidak lancar			Non-current financial assets
Aset keuangan tidak lancar lainnya	349,695	349,695	Non-current other financial assets
Aset keuangan derivatif tidak lancar	10,095		Non-current derivative financial assets
Properti investasi	678,224	604,289	Investment properties
Aset tetap	393,800	360,716	Property, plant, and equipment
Hak konsesi jalan tol	107,528,934	66,979,662	Toll road concession rights
Goodwill	41,849	41,849	Goodwill
Aset takberwujud selain goodwill		81,074	Intangible assets other than goodwill
Aset tidak lancar non-keuangan lainnya	2,041,333	1,094,766	Other non-current non-financial assets

Jumlah aset tidak lancar	117,148,103	78,651,970	Total non-current assets
Jumlah aset	124,899,735	91,139,182	Total assets
Liabilitas dan ekuitas			Liabilities and equity
Liabilitas			Liabilities
Liabilitas jangka pendek			Current liabilities
Utang bank jangka pendek	4,368,083	1,853,174	Short term bank loans
Pinjaman jangka pendek non-bank	614,187	0	Short-term non-bank loans
Utang usaha			Trade payables
Utang usaha pihak ketiga	191,079	127,905	Trade payables third parties
Utang usaha pihak berelasi	4,745	6,821	Trade payables related parties
Liabilitas keuangan jangka pendek lainnya	806,588	723,974	Other current financial liabilities
Beban akrual jangka pendek	5,913,781	5,224,379	Current accrued expenses
Liabilitas imbalan pasca kerja jangka pendek	1,794	1,794	Short-term post-employment benefit obligations
Utang pajak	269,661	785,809	Taxes payable
Utang proyek	460,437	457,783	Project payables
Pendapatan diterima dimuka jangka pendek	112,318		Current unearned revenue
Pendapatan ditangguhkan jangka pendek		139,659	Current deferred revenue
Provisi jangka pendek			Current provisions
Provisi jangka pendek pelapisan jalan tol	525,056	493,242	Current provisions for overlay
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun			Current maturities of long-term liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas utang bank	2,248,554	360,177	Current maturities of bank loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas pinjaman beragunan	200,000	0	Current maturities of secured loans
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas pembebasan tanah	679,078	838,542	Current maturities of land acquisition liabilities
Liabilitas jangka panjang yang jatuh tempo dalam satu tahun atas liabilitas sewa pembiayaan	66,100	29,379	Current maturities of finance lease liabilities
Liabilitas jangka panjang yang jatuh			Current maturities of bonds payable

tempo dalam satu tahun atas utang obligasi		1,100,350	
Jumlah liabilitas jangka pendek	16,461,461	12,142,988	Total current liabilities
Liabilitas jangka panjang			Non-current liabilities
Liabilitas keuangan derivatif jangka panjang	74,784	90,748	Long-term derivative financial liabilities
Liabilitas pajak tangguhan	5,740,509	1,634,980	Deferred tax liabilities
Utang pihak berelasi jangka panjang	264,630	213,454	Non-current due to related parties
Liabilitas jangka panjang setelah dikurangi bagian yang jatuh tempo dalam satu tahun			Long-term liabilities net of current maturities
Liabilitas jangka panjang atas utang bank	59,224,435	46,687,743	Long-term bank loans
Liabilitas jangka panjang atas pinjaman beragunan		200,000	Long-term secured loans
Liabilitas jangka panjang atas liabilitas pembebasan tanah	1,001,292	859,008	Long-term land acquisition liabilities
Liabilitas jangka panjang atas liabilitas sewa pembiayaan	72,096	91,114	Long-term finance lease liabilities
Liabilitas jangka panjang atas utang obligasi	897,232	895,770	Long-term bonds payable
Pendapatan diterima dimuka jangka panjang	26,475		Non-current unearned revenue
Pendapatan ditangguhkan jangka panjang		0	Non-current deferred revenue
Provisi jangka panjang			Non-current provisions
Provisi pelapisan jalan tol jangka panjang	791,557	475,964	Non-current provisions for overlay
Kewajiban imbalan pasca kerja jangka panjang	1,315,411	1,256,108	Long-term post-employment benefit obligations
Liabilitas keuangan jangka panjang lainnya		969,916	Other non-current financial liabilities
Liabilitas non-keuangan jangka panjang	1,001,193		Other non-current non-financial liabilities
Jumlah liabilitas jangka panjang	70,409,614	53,374,805	Total non-current liabilities
Jumlah liabilitas	86,871,075	65,517,793	Total liabilities
Ekuitas			Equity
Ekuitas yang			Equity attributable to

diatribusikan kepada pemilik entitas induk			equity owners of parent entity
Saham biasa	3,628,936	3,628,936	Common stocks
Tambahan modal disetor	3,997,085	3,997,085	Additional paid-in capital
Cadangan perubahan nilai wajar aset keuangan nilai wajar melalui pendapatan komprehensif lainnya	(1,094,480)	(1,049,514)	Reserve for changes in fair value of fair value through other comprehensive income financial assets
Cadangan lindung nilai arus kas	(65,873)	(100,596)	Reserve of cash flow hedges
Cadangan pengukuran kembali program imbalan pasti	(1,130,689)	(1,028,612)	Reserve of remeasurements of defined benefit plans
Komponen ekuitas lainnya	(49,407)	(46,482)	Other components of equity
Saldo laba (akumulasi kerugian)			Retained earnings (deficit)
Saldo laba yang telah ditentukan penggunaannya	8,971,304	8,971,304	Appropriated retained earnings
Saldo laba yang belum ditentukan penggunaannya	12,878,596	7,453,482	Unappropriated retained earnings
Jumlah ekuitas yang diatribusikan kepada pemilik entitas induk	27,135,472	21,825,603	Total equity attributable to equity owners of parent entity
Kepentingan non-pengendali	10,893,188	3,795,786	Non-controlling interests
Jumlah ekuitas	38,028,660	25,621,389	Total equity
Jumlah liabilitas dan ekuitas	124,899,735	91,139,182	Total liabilities and equity

[3311000] Statement of profit or loss and other comprehensive income, OCI components presented net of tax, by function - Infrastructure Industry

Laporan laba rugi dan penghasilan komprehensif lain

Statement of profit or loss and other comprehensive income

	<u>30 September 2023</u>	<u>30 September 2022</u>	
Penjualan dan pendapatan usaha	14,080,508	11,720,891	Sales and revenue
Beban pokok penjualan dan pendapatan	(7,961,562)	(6,164,021)	Cost of sales and revenue
Jumlah laba bruto	6,118,946	5,556,870	Total gross profit
Beban umum dan administrasi	(1,323,713)	(1,342,805)	General and administrative expenses
Pendapatan keuangan	110,262	143,920	Finance income
Beban bunga dan keuangan	(2,437,294)	(2,909,333)	Interest and finance costs
Bagian atas laba (rugi) entitas asosiasi yang dicatat dengan menggunakan metode ekuitas	169,995	228,104	Share of profit (loss) of associates accounted for using equity method
Pendapatan lainnya	81,165	102,711	Other income
Beban lainnya	(36,420)	(278,785)	Other expenses
Keuntungan (kerugian) lainnya	4,112,427		Other gains (losses)
Jumlah laba (rugi) sebelum pajak penghasilan	6,795,368	1,500,682	Total profit (loss) before tax
Pendapatan (beban) pajak	(948,354)	(782,597)	Tax benefit (expenses)
Jumlah laba (rugi) dari operasi yang dilanjutkan	5,847,014	718,085	Total profit (loss) from continuing operations
Jumlah laba (rugi)	5,847,014	718,085	Total profit (loss)
Pendapatan komprehensif lainnya, setelah pajak			Other comprehensive income, after tax
Pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya atas pengukuran kembali kewajiban manfaat pasti, setelah pajak	(102,166)	1,501	Other comprehensive income for remeasurement of defined benefit obligation, after tax
Jumlah pendapatan komprehensif lainnya yang tidak akan direklasifikasi ke laba rugi, setelah pajak	(102,166)	1,501	Total other comprehensive income that will not be reclassified to profit or loss, after tax
Pendapatan komprehensif lainnya yang akan direklasifikasi ke laba rugi, setelah pajak			Other comprehensive income that may be reclassified to profit or loss, after tax
Keuntungan (kerugian) lindung nilai arus kas, setelah pajak	40,118	52,590	Gains (losses) on cash flow hedges, after tax
Penyesuaian lainnya atas pendapatan komprehensif lainnya yang akan direklasifikasi ke laba rugi, setelah pajak	(45,398)	(133,068)	Other adjustments to other comprehensive income that may be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya			Total other comprehensive income

yang akan direklasifikasi ke laba rugi, setelah pajak	(5,280)	(80,478)	that may be reclassified to profit or loss, after tax
Jumlah pendapatan komprehensif lainnya, setelah pajak	(107,446)	(78,977)	Total other comprehensive income, after tax
Jumlah laba rugi komprehensif	5,739,568	639,108	Total comprehensive income
Laba (rugi) yang dapat diatribusikan			Profit (loss) attributable to
Laba (rugi) yang dapat diatribusikan ke entitas induk	5,974,491	1,007,071	Profit (loss) attributable to parent entity
Laba (rugi) yang dapat diatribusikan ke kepentingan non-pengendali	(127,477)	(288,986)	Profit (loss) attributable to non-controlling interests
Laba rugi komprehensif yang dapat diatribusikan			Comprehensive income attributable to
Laba rugi komprehensif yang dapat diatribusikan ke entitas induk	5,862,171	925,959	Comprehensive income attributable to parent entity
Laba rugi komprehensif yang dapat diatribusikan ke kepentingan non-pengendali	(122,603)	(286,851)	Comprehensive income attributable to non-controlling interests
Laba (rugi) per saham			Earnings (loss) per share
Laba per saham dasar diatribusikan kepada pemilik entitas induk			Basic earnings per share attributable to equity owners of the parent entity
Laba (rugi) per saham dasar dari operasi yang dilanjutkan	823.17	138.76	Basic earnings (loss) per share from continuing operations

[3410000] Statement of changes in equity - Infrastructure Industry - Current Year

30 September 2023

Laporan perubahan ekuitas

Statement of changes in equity

	Saham biasa	Tambahan modal disetor	Cadangan perubahan nilai wajar aset keuangan nilai wajar melalui pendapatan komprehensif lainnya	Cadangan lindung nilai arus kas	Cadangan pengukuran kembali program imbalan pasti	Selisih transaksi ekuitas dengan pihak non-pengendali	Saldo laba yang telah ditentukan penggunaannya	Saldo laba yang belum ditentukan penggunaannya	Ekuitas yang dapat diatribusikan kepada entitas induk	Kepentingan non-pengendali	Ekuitas	
	Common stocks	Additional paid-in capital	Reserve for changes in fair value of fair value through other comprehensive income financial assets	Reserve of cash flow hedges	Reserve of remeasurements of defined benefit plans	Difference in value of equity transactions with non-controlling interests	Appropriated retained earnings	Unappropriated retained earnings	Equity attributable to parent entity	Non-controlling interests	Equity	
Posisi ekuitas												Equity position
Saldo awal periode sebelum penyajian kembali	3,628,936	3,997,085	(1,049,514)	(100,596)	(1,028,612)	(46,482)	8,971,304	7,453,482	21,825,603	3,795,786	25,621,389	Balance before restatement at beginning of period
Posisi ekuitas, awal periode	3,628,936	3,997,085	(1,049,514)	(100,596)	(1,028,612)	(46,482)	8,971,304	7,453,482	21,825,603	3,795,786	25,621,389	Equity position, beginning of the period
Laba (rugi)								5,974,491	5,974,491	(127,477)	5,847,014	Profit (loss)
Pendapatan komprehensif lainnya			(44,966)	34,723	(102,077)				(112,320)	4,874	(107,446)	Other comprehensive income
Distribusi dividen kas								(549,377)	(549,377)	(6,003)	(555,380)	Distributions of cash dividends
Penerbitan saham biasa											0	Issuance of common stocks
Setoran modal dari kepentingan non-pengendali										65,455	65,455	Stock subscription from non-controlling interests
Perubahan kepentingan non-pengendali atas transaksi lainnya dengan kepentingan non-pengendali						(2,925)			(2,925)	2,925		Changes in non-controlling interests due to other transactions with non-controlling interests
Transaksi ekuitas lainnya										7,157,628	7,157,628	Other equity transactions
Posisi ekuitas, akhir periode	3,628,936	3,997,085	(1,094,480)	(65,873)	(1,130,689)	(49,407)	8,971,304	12,878,596	27,135,472	10,893,188	38,028,660	Equity position, end of the period

[3410000] Statement of changes in equity - Infrastructure Industry - Prior Year

30 September 2022

Laporan perubahan ekuitas

Statement of changes in equity

	Saham biasa	Tambahan modal disetor	Cadangan perubahan nilai wajar aset keuangan nilai wajar melalui pendapatan komprehensif lainnya	Cadangan lindung nilai arus kas	Cadangan pengukuran kembali program imbalan pasti	Selisih transaksi ekuitas dengan pihak non-pengendali	Saldo laba yang telah ditentukan penggunaannya	Saldo laba yang belum ditentukan penggunaannya	Ekuitas yang dapat diatribusikan kepada entitas induk	Kepentingan non-pengendali	Ekuitas	
	Common stocks	Additional paid-in capital	Reserve for changes in fair value of fair value through other comprehensive income financial assets	Reserve of cash flow hedges	Reserve of remeasurements of defined benefit plans	Difference in value of equity transactions with non-controlling interests	Appropriated retained earnings	Unappropriated retained earnings	Equity attributable to parent entity	Non-controlling interests	Equity	
Posisi ekuitas												Equity position
Saldo awal periode sebelum penyajian kembali	3,628,936	3,997,085	256,937	(96,061)	(832,036)	(26,912)	8,971,304	4,706,598	20,605,851	4,894,464	25,500,315	Balance before restatement at beginning of period
Posisi ekuitas, awal periode	3,628,936	3,997,085	256,937	(96,061)	(832,036)	(26,912)	8,971,304	4,706,598	20,605,851	4,894,464	25,500,315	Equity position, beginning of the period
Laba (rugi)								1,007,071	1,007,071	(288,986)	718,085	Profit (loss)
Pendapatan komprehensif lainnya			(134,306)	51,695	1,499				(81,112)	2,135	(78,977)	Other comprehensive income
Distribusi dividen kas										(203)	(203)	Distributions of cash dividends
Setoran modal dari kepentingan non-pengendali										155,528	155,528	Stock subscription from non-controlling interests
Perubahan kepentingan non-pengendali atas pelepasan entitas anak									(19,569)		(19,569)	Changes in non-controlling interests due to disposal of subsidiaries
Perubahan kepentingan non-pengendali atas transaksi lainnya dengan kepentingan non-pengendali						(19,569)						Changes in non-controlling interests due to other transactions with non-controlling interests
Posisi ekuitas, akhir periode	3,628,936	3,997,085	122,631	(44,366)	(830,537)	(46,481)	8,971,304	5,713,669	21,512,241	4,762,938	26,275,179	Equity position, end of the period

[3510000] Statement of cash flows, direct method - Infrastructure Industry

Laporan arus kas

Statement of cash flows

	30 September 2023	30 September 2022	
Arus kas dari aktivitas operasi			Cash flows from operating activities
Penerimaan kas dari aktivitas operasi			Cash receipts from operating activities
Penerimaan dari pelanggan	9,805,512	9,335,370	Receipts from customers
Penerimaan dari royalti, fees, komisi, dan pendapatan lain	1,388,542	825,388	Receipts from royalties, fees, commissions and other revenues
Pembayaran kas dari aktivitas operasi			Cash payments from operating activities
Pembayaran kepada pemasok atas barang dan jasa	(4,401,458)	(1,596,268)	Payments to suppliers for goods and services
Pembayaran gaji dan tunjangan	(1,353,584)	(1,662,083)	Payments for salaries and allowances
Pembayaran kas lainnya untuk beban operasi	(78,104)		Other cash payments for operating activities
Kas diperoleh dari (digunakan untuk) operasi	5,360,908	6,902,407	Cash generated from (used in) operations
Penerimaan bunga dari aktivitas operasi	110,262	728,492	Interests received from operating activities
Pembayaran bunga dari aktivitas operasi	(2,514,478)	(2,946,105)	Interests paid from operating activities
Penerimaan pengembalian (pembayaran) pajak penghasilan dari aktivitas operasi	(1,163,958)	(700,468)	Income taxes refunded (paid) from operating activities
Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas operasi	1,792,734	3,984,326	Total net cash flows received from (used in) operating activities
Arus kas dari aktivitas investasi			Cash flows from investing activities
Pembayaran untuk perolehan properti investasi	(96,314)		Payments for acquisition of investment properties
Pembayaran untuk perolehan aset tetap	(36,579)	(136,967)	Payments for acquisition of property and equipment
Pembayaran untuk perolehan hak penguasaan jalan tol	(3,265,431)	(2,657,673)	Payments for acquisition of toll road concession rights
Pembayaran untuk perolehan aset takberwujud	(11,421)		Payments for acquisition of intangible assets
Pencairan (penempatan) investasi jangka pendek	(1,871,550)	(832,355)	Withdrawal (placement) of short-term investments
Pencairan (penempatan) aset keuangan yang diukur pada nilai wajar melalui laba rugi	(2,365)		Withdrawal (placement) of financial assets at fair value through profit or loss
Pencairan (penempatan) dana yang dibatasi penggunaannya dari aktivitas investasi	122,477		Withdrawal (placement) of restricted funds from investing activities
Pembayaran untuk perolehan aset keuangan		(267,479)	Payments to acquire financial assets
Pembayaran pemberian			Payments of receivables from

piutang kepada pihak berelasi	(84,922)	(430,512)	related parties
Penerimaan dari pelepasan kepentingan di entitas anak tanpa hilangnya pengendalian dari kegiatan investasi	366,494		Proceeds from sales of interests in subsidiaries without loss of control from investing activities
Pembayaran untuk perolehan tambahan kepemilikan pada entitas anak		(59,653)	Payments for acquisition of additional interests in subsidiaries
Pembayaran untuk perolehan kepemilikan pada entitas ventura bersama	(51,676)		Payments for acquisition of interests in joint ventures
Penerimaan dari pelepasan kepemilikan pada entitas asosiasi		187,913	Proceeds from sales of interests in associates
Pembayaran untuk perolehan kepemilikan pada entitas asosiasi	(441,070)		Payments for acquisition of interests in associates
Penerimaan dividen dari aktivitas investasi	13,118		Dividends received from investing activities
Penerimaan (pengeluaran) kas lainnya dari aktivitas investasi		400,687	Other cash inflows (outflows) from investing activities
Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas investasi	(5,359,239)	(3,796,039)	Total net cash flows received from (used in) investing activities
Arus kas dari aktivitas pendanaan			Cash flows from financing activities
Penerimaan pinjaman bank	14,145,073	5,490,661	Proceeds from bank loans
Pembayaran pinjaman bank	(13,845,063)	(6,108,310)	Payments of bank loans
Penerimaan pinjaman dari lembaga keuangan non-bank	614,187		Proceeds from non-bank financial institution loan
Pembayaran pinjaman beragunan		(1,149,300)	Payments of secured loans
Pembayaran liabilitas sewa pembiayaan	(85,443)	(63,087)	Payments of finance lease liabilities
Pembayaran utang obligasi	(1,100,350)	(0)	Payments of bonds payable
Pencairan (penempatan) dana yang dibatasi penggunaannya dari aktivitas pendanaan		184,182	Withdrawal (placement) of restricted funds from financing activities
Penerimaan utang pemegang saham		(4,000)	Proceeds from due to stockholders
Penerimaan dari penerbitan saham biasa	65,455		Proceeds from issuance of common stocks
Pembayaran untuk perolehan kepentingan pihak non-pengendali pada entitas anak		28,337	Payments for acquisition of non-controlling interests in subsidiaries
Pembayaran dividen dari aktivitas pendanaan	(544,407)		Dividends paid from financing activities
Penerimaan (pengeluaran) kas lainnya dari aktivitas pendanaan	(17,179)		Other cash inflows (outflows) from financing activities
Jumlah arus kas bersih yang diperoleh dari (digunakan untuk) aktivitas pendanaan	(767,727)	(1,621,517)	Total net cash flows received from (used in) financing activities
Jumlah kenaikan (penurunan) bersih kas dan setara kas	(4,334,232)	(1,433,230)	Total net increase (decrease) in cash and cash equivalents

Kas dan setara kas arus kas, awal periode	8,429,118	6,279,089	Cash and cash equivalents cash flows, beginning of the period
Kenaikan (penurunan) kas dan setara kas lainnya		0	Other increase (decrease) in cash and cash equivalents
Kas dan setara kas arus kas, akhir periode	4,094,886	4,845,859	Cash and cash equivalents cash flows, end of the period

[3610000] Explanation for Significant Accounting Policy - Infrastructure Industry

Kebijakan akuntansi signifikan

Significant accounting policies

	<u>30 September 2023</u>	
Dasar penyusunan laporan keuangan konsolidasian	Notes 2 (halaman 27)	Basis of preparation of consolidated financial statements
Prinsip-prinsip konsolidasi	Notes 2 (halaman 29)	Principles of consolidation
Kas dan setara kas	Notes 2 (halaman 32)	Cash and cash equivalents
Piutang usaha dan piutang lain-lain	Notes 6 (halaman 79-80)	Trade and other receivables
Persediaan	Notes 2 (halaman 32-33)	Inventories
Properti investasi	Notes 2 (halaman 36-37)	Investment property
Aset tetap	Notes 2 (halaman 35-36)	Fixed assets

Penurunan nilai aset nonkeuangan	Notes 2 (halaman 42-43)	Impairment of non-financial assets
Pengakuan pendapatan dan beban	Notes 2 (halaman 64-65)	Revenue and expense recognition
Transaksi dengan pihak berelasi	Notes 2 (halaman 32)	Transactions with related parties
Pajak penghasilan	Notes 2 (halaman 46-49)	Income taxes
Provisi	Notes 2 (halaman 68)	Provisions
Imbalan kerja karyawan	Notes 2 (halaman 50-53)	Employee benefits
Laba per saham	Notes 2 (halaman 64)	Earnings per share

Properti investasi	Notes 2 (halaman 36-37)	Investment properties
Modal saham	Notes 32 (halaman 157-158)	Share capital
Instrumen keuangan	Notes 2 (halaman 54-62)	Financial instruments
Standar akuntansi yang telah disahkan namun belum berlaku efektif	Notes 51 (halaman 226)	Accounting standards issued but not yet effective

[3611000] Notes to the financial statements - Property, Plant, and Equipment - Infrastructure Industry - Current Year

30 September 2023

Aset tetap

Property, plant, and equipment

	Aset tetap, awal periode <i>Property, plant, and equipment, beginning period</i>	Penambahan aset tetap <i>Addition in property, plant, and equipment</i>	Pengurangan aset tetap <i>Disposals in property, plant, and equipment</i>	Reklasifikasi aset tetap <i>Reclassifications of property, plant, and equipment</i>	Entitas anak baru aset tetap <i>New subsidiaries in property, plant, and equipment</i>	Aset tetap, akhir periode <i>Property, plant, and equipment, end period</i>		
Nilai perolehan, kotor								
Tanah, dimiliki langsung	43,483				2,672	46,155	Land, directly owned	Carrying amount, gross
Bangunan dan fasilitasnya, dimiliki langsung	82,740	7,853		2,256	22,990	115,839	Building and leasehold improvement, directly owned	
Perabot dan peralatan kantor, dimiliki langsung	585,814	17,886		2,177	13,365	619,242	Furniture and office equipment, directly owned	
Kendaraan bermotor, dimiliki langsung	87,644				18	87,662	Motor vehicle, directly owned	
Dimiliki langsung	799,681	25,739		4,433	39,045	868,898	Directly owned	
Bangunan, aset hak guna	7,207	5,210		1,685	21,417	35,519	Building, right of use assets	
Peralatan Teknikal, aset hak guna	19,442				22	19,464	Technical Equipment, right of use assets	
Lainnya, aset hak guna	197,663	60,984	(5,887)	(1,685)	15,432	266,507	Others, right of use assets	
Aset hak guna	224,312	66,194	(5,887)	0	36,871	321,490	Right of use assets	
Lainnya, dalam penyelesaian	18,737	5,340		(14,291)		9,786	Others, assets under construction	
Aset dalam penyelesaian	18,737	5,340		(14,291)		9,786	Assets under construction	
Aset tetap	1,042,730	97,273	(5,887)	(9,858)	75,916	1,200,174	Property, plant, and equipment	
Akumulasi depresiasi								
Bangunan dan fasilitasnya, dimiliki langsung	21,024	5,367		72	4,901	31,364	Building and leasehold improvement, directly owned	Carrying amount, accumulated depreciation
Perabot dan peralatan kantor, dimiliki langsung	475,452	21,420		(558)	13,938	510,252	Furniture and office equipment, directly owned	

	Kendaraan bermotor, dimiliki langsung	79,514	2,158			14	81,686	Motor vehicle, directly owned	
	Dimiliki langsung	575,990	28,945		(486)	18,853	623,302	Directly owned	
	Bangunan, aset hak guna	5,539	5,128		1,685	18,328	30,680	Building, right of use assets	
	Peralatan Teknikal, aset hak guna	9,987	7,131			22	17,140	Technical Equipment, right of use assets	
	Lainnya, aset hak guna	90,498	47,724	(5,887)	(1,685)	4,602	135,252	Others, right of use assets	
	Aset hak guna	106,024	59,983	(5,887)	0	22,952	183,072	Right of use assets	
	Aset tetap	682,014	88,928	(5,887)	(486)	41,805	806,374	Property, plant, and equipment	
Nilai perolehan	Aset tetap	360,716					393,800	Property, plant, and equipment	Carrying amount

[3611000] Notes to the financial statements - Property, Plant, and Equipment - Infrastructure Industry - Prior Year

31 December 2022

Aset tetap

Property, plant, and equipment

		Aset tetap, awal periode	Penambahan aset tetap	Pengurangan aset tetap	Reklasifikasi aset tetap	Aset tetap, akhir periode		
		<i>Property, plant, and equipment, beginning period</i>	<i>Addition in property, plant, and equipment</i>	<i>Disposals in property, plant, and equipment</i>	<i>Reclassifications of property, plant, and equipment</i>	<i>Property, plant, and equipment, end period</i>		
Nilai perolehan, kotor	Tanah, dimiliki langsung	43,483				43,483	Land, directly owned	Carrying amount, gross
	Bangunan dan fasilitasnya, dimiliki langsung	76,572	4,883	(1,462)	2,747	82,740	Building and leasehold improvement, directly owned	
	Perabot dan peralatan kantor, dimiliki langsung	543,308	15,097	(15,833)	43,242	585,814	Furniture and office equipment, directly owned	
	Kendaraan bermotor, dimiliki langsung	91,009	4,571	(9,546)	1,610	87,644	Motor vehicle, directly owned	
	Dimiliki langsung	754,372	24,551	(26,841)	47,599	799,681	Directly owned	
	Bangunan, aset hak guna	1,653	402		5,152	7,207	Building, right of use assets	
	Peralatan Teknikal, aset hak guna	30,668	4,951	(15,800)	(377)	19,442	Technical Equipment, right of use assets	
	Lainnya, aset hak guna	180,435	70,495	(48,290)	(4,977)	197,663	Others, right of use assets	
	Aset hak guna	212,756	75,848	(64,090)	(202)	224,312	Right of use assets	
	Lainnya, dalam penyelesaian	64,698	18,770		(64,731)	18,737	Others, assets under construction	
	Aset dalam penyelesaian	64,698	18,770		(64,731)	18,737	Assets under construction	
	Aset tetap	1,031,826	119,169	(90,931)	(17,334)	1,042,730	Property, plant, and equipment	
	Akumulasi depresiasi	Bangunan dan fasilitasnya, dimiliki langsung	17,265	3,842	(55)	(28)	21,024	
Perabot dan peralatan kantor, dimiliki langsung		386,240	103,270	(15,086)	1,028	475,452	Furniture and office equipment, directly owned	
Kendaraan bermotor,							Motor vehicle, directly	

	dimiliki langsung	82,907	4,456	(4,776)	(3,073)	79,514	owned	
	Dimiliki langsung	486,412	111,568	(19,917)	(2,073)	575,990	Directly owned	
	Bangunan, aset hak guna	1,210	1,232		3,097	5,539	Building, right of use assets	
	Peralatan Teknikal, aset hak guna	19,199	6,714	(15,800)	(126)	9,987	Technical Equipment, right of use assets	
	Lainnya, aset hak guna	79,397	60,115	(45,886)	(3,128)	90,498	Others, right of use assets	
	Aset hak guna	99,806	68,061	(61,686)	(157)	106,024	Right of use assets	
	Aset tetap	586,218	179,629	(81,603)	(2,230)	682,014	Property, plant, and equipment	
Nilai perolehan	Aset tetap	445,608				360,716	Property, plant, and equipment	Carrying amount

[3611100] Disclosure of Notes to the financial statements - Property, Plant and Equipment - Infrastructure Industry

Pengungkapan

Disclosure

30 September 2023

Pengungkapan catatan atas aset tetap

Notes 11 (halaman 98-99)

Disclosure of notes for property, plant and equipment

[3616100] Disclosure of Notes to the financial statements - Revenue - Infrastructure Industry

Pengungkapan

Disclosure

30 September 2023

Pengungkapan catatan atas pendapatan

Notes 36 (halaman 160-166), Notes 37 (halaman 166)

Disclosure of notes for revenue

[3618000] Notes to the financial statements - Revenue By Source - Infrastructure Industry

Catatan untuk sumber pendapatan

Notes for revenue by source

30 September 2023 30 September 2022

	Nama produk atau jasa <i>Service or product name</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	Penjualan dan pendapatan usaha <i>Sales and revenue</i>	
Pendapatan dari domestik 1	Pendapatan Tol	9,799,758	9,321,505	Domestic revenue 1
Pendapatan dari domestik 2	Pendapatan Usaha Lainnya	1,202,095	892,065	Domestic revenue 2
Pendapatan dari domestik 3	Pendapatan Konstruksi	3,078,655	1,507,321	Domestic revenue 3
Pendapatan domestik		14,080,508	11,720,891	Domestic revenue
Sumber pendapatan		14,080,508	11,720,891	Source of revenue

[3620300] Notes to the financial statements - Trade receivables, by list of counterparty - Infrastructure Industry

[3621000] Disclosure of Notes to the financial statements - Trade Receivables - Infrastructure Industry

[3630000] Notes to the financial statements - Inventories - Infrastructure Industry

Catatan atas persediaan

Notes for inventories

	<u>30 September 2023</u>	<u>31 December 2022</u>	
Persediaan lancar	101,116	98,627	Current inventories

[3632000] Disclosure of Notes to the financial statements - Inventories - Infrastructure Industry

Pengungkapan

Disclosure

Pengungkapan catatan atas persediaan

30 September 2023

Notes 7 (halaman 80)

Disclosure of notes for inventories

[3640300] Notes to the financial statements - Trade Payable, by list of counterparty - Infrastructure Industry

[3641000] Disclosure of Notes to the financial statements - Trade Payables - Infrastructure Industry

Pengungkapan

Disclosure

30 September 2023

Pengungkapan catatan atas utang usaha

Notes 19 (halaman 123)

Disclosure of notes for trade payables

[3670000] Notes to the financial statements - Cost of Good Sold - Infrastructure Industry

Beban pokok penjualan

Cost of good sold

	<u>30 September 2023</u>	<u>30 September 2022</u>	
Beban jasa	1,030,825	752,820	Service Cost
Upah, tenaga kerja langsung	627,900	582,899	Wages and direct labor
Amortisasi	1,339,727	1,650,461	Amortization
Depresiasi	61,200	72,190	Depreciation
Sewa	63,041	66,706	Rent cost
Perbaikan dan pemeliharaan	480,856	395,467	Repairs and maintenance
Beban bahan bakar	109,829	94,869	Fuel expenses
Biaya pabrikasi lainnya	34,423	29,919	Other manufacturing overhead
Jumlah biaya produksi	3,747,801	3,645,331	Total production cost
Harga pokok produksi	3,747,801	3,645,331	Cost of goods manufactured
Biaya konstruksi atas proyek konsesi	3,060,760	1,489,543	Construction of cost of concession project
Beban pokok pendapatan lainnya	1,153,001	1,029,147	Other cost of goods sold
Beban pokok penjualan dan pendapatan	7,961,562	6,164,021	Cost of sales and revenue

[3671000] Disclosure of Notes to the financial statements - Cost of Goods Sold - Infrastructure Industry

Pengungkapan

Disclosure

30 September 2023

Pengungkapan catatan atas beban pokok penjualan

Notes 37 (halaman 166), Notes 38 (halaman 167)

Disclosure of notes for cost of goods sold

[3691000a] Notes to the financial statements - Long-Term Bank Loans - Infrastructure Industry

[3691100] Disclosure of Notes to the financial statements - Long-Term Bank Loans - Infrastructure Industry

Pengungkapan

Disclosure

Pengungkapan catatan atas utang bank jangka panjang

30 September 2023

Notes 23 (halaman 127-134)

Disclosure of notes for long-term bank loans

[3692000] Notes to the financial statements - Long-Term Bank Loans Interest Information - Infrastructure Industry

[3693000] Notes to the financial statements - Short-Term Bank Loans - Infrastructure Industry

Catatan utang bank jangka pendek

Notes for short-term bank loans

30 September 2023

31 December 2022

		<u>Utang bank jangka pendek, nilai dalam mata uang asing</u> <i>Short-term bank loan, amount in foreign currency</i>	<u>Utang bank jangka pendek</u> <i>Short term bank loans</i>	<u>Utang bank jangka pendek, nilai dalam mata uang asing</u> <i>Short-term bank loan, amount in foreign currency</i>	<u>Utang bank jangka pendek</u> <i>Short term bank loans</i>		
Bank Central Asia Tbk	IDR		519,154		54,087	IDR	Bank Central Asia Tbk
	Mata uang		519,154		54,087	Currency	
Bank Mandiri (Persero) Tbk	IDR		431,971			IDR	Bank Mandiri (Persero) Tbk
	Mata uang		431,971			Currency	
Bank Syariah Indonesia Tbk	IDR		100,000			IDR	Bank Syariah Indonesia Tbk
	Mata uang		100,000			Currency	
Bank Negara Indonesia (Persero) Tbk	IDR		2,779,929		1,598,442	IDR	Bank Negara Indonesia (Persero) Tbk
	Mata uang		2,779,929		1,598,442	Currency	
Bank Permata Tbk	IDR		0		645	IDR	Bank Permata Tbk
	Mata uang		0		645	Currency	
Bank Maybank Indonesia Tbk	IDR		537,029		0	IDR	Bank Maybank Indonesia Tbk
	Mata uang		537,029		0	Currency	
Bank asing lainnya	IDR		0		200,000	IDR	Other foreign banks
	Mata uang		0		200,000	Currency	
Kreditur nama bank	Mata uang		4,368,083		1,853,174	Currency	Creditor bank name

[3693100] Disclosure of Notes to the financial statements - Short-Term Bank Loans - Infrastructure Industry

Pengungkapan

Disclosure

30 September 2023

Pengungkapan catatan atas utang bank jangka pendek

Notes 23 (halaman 125)

Disclosure of notes for short-term bank loans

[3696000] Notes to the financial statements - Short-Term Bank Loans Interest Information - Infrastructure Industry