

Laporan atas Reviu Informasi Keuangan Interim

No. 00062/2.1090/AK/03/0148/1/VIII/2021

**Pemegang Saham, Dewan Komisaris, dan Direksi
PT Bumi Serpong Damai Tbk**

Pendahuluan

Kami telah mereviu laporan keuangan konsolidasian interim PT Bumi Serpong Damai Tbk dan entitas anaknya terlampir, yang terdiri dari laporan posisi keuangan konsolidasian interim tanggal 30 Juni 2021 dan 2020 (tidak disajikan dalam laporan ini), serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim, laporan perubahan ekuitas konsolidasian interim, dan laporan arus kas konsolidasian interim untuk periode-periode enam bulan yang berakhir 30 Juni 2021 dan 2020, dan suatu ikhtisar kebijakan akuntansi signifikan serta catatan penjelasan lainnya. Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian interim tersebut sesuai dengan Standar Akuntansi Keuangan di Indonesia. Tanggung jawab kami adalah untuk menyatakan suatu kesimpulan atas laporan keuangan konsolidasian interim tersebut berdasarkan reviu kami.

Ruang lingkup reviu

Kami melaksanakan reviu kami berdasarkan Standar Perikatan Reviu 2410, "Reviu atas Informasi Keuangan Interim yang Dilaksanakan oleh Auditor Independen Entitas" yang ditetapkan oleh Institut Akuntan Publik Indonesia. Suatu reviu atas informasi keuangan interim terdiri dari pengajuan pertanyaan, terutama kepada pihak yang bertanggung jawab atas bidang keuangan dan akuntansi, serta penerapan prosedur analitis dan prosedur reviu lainnya. Suatu reviu memiliki ruang lingkup yang secara substansial kurang daripada suatu audit yang dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan sebagai konsekuensinya, tidak memungkinkan kami untuk memperoleh keyakinan bahwa kami untuk mengetahui seluruh hal signifikan yang mungkin teridentifikasi dalam suatu audit. Oleh karena itu, kami tidak menyatakan suatu opini audit.

Report on Review of Interim Financial Information

No. 00062/2.1090/AK/03/0148/1/VIII/2021

**The Stockholders, Boards of Commissioners,
and Directors
PT Bumi Serpong Damai Tbk**

Introduction

We have reviewed the accompanying interim consolidated financial statements of PT Bumi Serpong Damai Tbk and its subsidiaries, which comprise the interim consolidated statements of financial position as of June 30, 2021 and 2020 (not presented herein), and the interim consolidated statements of profit or loss and other comprehensive income, statements of changes in equity and statements of cash flows for the six-month periods ended June 30, 2021 and 2020, and a summary of significant accounting policies and other explanatory notes. Management is responsible for the preparation and fair presentation of these interim consolidated financial statements in accordance with Indonesian Financial Accounting Standards. Our responsibility is to express a conclusion on these interim consolidated financial statements based on our review.

Scope of review

We conducted our review in accordance with Standard on Review Engagement 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" established by the Indonesian Institute of Certified Public Accountants. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Kesimpulan

Berdasarkan revidi kami, tidak ada hal-hal yang menjadi perhatian kami yang menyebabkan kami percaya bahwa laporan keuangan konsolidasian interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian interim PT Bumi Serpong Damai Tbk dan entitas anaknya tanggal 30 Juni 2021 dan 2020, serta kinerja keuangan dan arus kas konsolidasian interimnya untuk periode-periode enam bulan yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that the accompanying interim consolidated financial statements do not present fairly, in all material respects, the interim consolidated financial position of PT Bumi Serpong Damai Tbk and its subsidiaries as of June 30, 2021 and 2020, and their interim consolidated financial performance and cash flows for the six-month periods then ended, in accordance with Indonesian Financial Accounting Standards.

MIRAWATI SENSI IDRIS



Yelly Warsono

Izin Akuntan Publik No. AP.0148/Certified Public Accountant License No. AP.0148
11 Agustus 2021/August 11, 2021

**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
PADA TANGGAL 30 JUNI 2021 DAN
31 DESEMBER 2020 SERTA UNTUK
PERIODE-PERIODE ENAM BULAN YANG
BERAKHIR 30 JUNI 2021 DAN 2020**

**PT BUMI SERPONG DAMAI TBK
dan Entitas Anak**

Kami yang bertanda tangan di bawah ini:

- | | | |
|---|---|--|
| 1. Nama/Name | : | FRANCISCUS XAVERIUS R. D. |
| Alamat Kantor/Office address | : | Sinar Mas Land Plaza, BSD Green Office Park, Tangerang 15345 |
| Alamat Domisili/sesuai KTP atau
Kartu identitas lain/Residential
Address/in accordance with
Personal Identity Card | : | Jl. Alam Segar V/31 |
| Nomor Telepon/Telephone number | : | 021-50368368 |
| Jabatan/Title | : | Direktur Utama/President Director |
| 2. Nama/Name | : | LIE JANI HARJANTO |
| Alamat Kantor/Office address | : | Sinar Mas Land Plaza, BSD Green Office Park, Tangerang 15345 |
| Alamat Domisili/sesuai KTP atau
Kartu identitas lain/Residential
Address/in accordance with
Personal Identity Card | : | Jl. Camar Elok Blok 3 No. 3 |
| Nomor Telepon/Telephone number | : | 021-50368368 |
| Jabatan/Title | : | Direktur/Director |

Menyatakan bahwa:

- Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Perusahaan dan Entitas Anak pada tanggal 30 Juni 2021 dan 31 Desember 2020 serta untuk periode-periode enam bulan yang berakhir 30 Juni 2021 dan 2020.
- Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
- Semua informasi dalam laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah dimuat secara lengkap dan benar, dan
 - Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material.
- Bertanggung jawab atas sistem pengendalian intern dalam Perusahaan dan Entitas Anak.

Demikian pernyataan ini dibuat dengan sebenarnya.

Declare that:

- We are responsible for the preparation and presentation of the Company and Its Subsidiaries' consolidated financial statements as of June 30, 2021 and December 31, 2020 and for the six month periods ended June 30, 2021 and 2020.
- The Company and Its Subsidiaries' consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
- All information has been fully and correctly disclosed in the Company and Its Subsidiaries' consolidated financial statements, and
 - The Company and Its Subsidiaries' consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
- We are responsible for the Company and Its Subsidiaries' internal control system.

This statement has been made truthfully.

Tangerang, 11 Agustus 2021/August 11, 2021



Franciscus Xaverius R. D.
Direktur Utama/President Director

Lie Jani Harjanto
Direktur/Director

PT BUMI SERPONG DAMAI Tbk DAN ENTITAS ANAK
Laporan Posisi Keuangan Konsolidasian
30 Juni 2021 dan 31 Desember 2020
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

PT BUMI SERPONG DAMAI Tbk AND ITS SUBSIDIARIES
Consolidated Statements of Financial Position
June 30, 2021 and December 31, 2020
(Figures are Presented in Rupiah, unless Otherwise Stated)

	30 Juni/ June 30, 2021 (Tidak Diaudit/ Unaudited)	Catatan/ Notes	31 Desember/ December 31, 2020	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan setara kas	7.636.181.937.602	4	10.916.966.640.203	Cash and cash equivalents
Investasi	2.479.032.758.471	5	2.510.973.981.521	Investments
Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 5.778.946.221 dan Rp 5.512.471.519 pada tanggal 30 Juni 2021 dan 31 Desember 2020		6		Trade accounts receivable - net of allowance for impairment of Rp 5,778,946,221 and Rp 5,512,471,519 as of June 30, 2021 and December 31, 2020, respectively
Pihak berelasi	1.643.922.718		5.336.308.148	Related parties
Pihak ketiga	122.069.245.390		133.545.826.711	Third parties
Piutang lain-lain - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 275.494.503 dan Rp 396.578.205 pada tanggal 30 Juni 2021 dan 31 Desember 2020	58.366.999.589	7	67.034.818.445	Other accounts receivable - net of allowance for impairment of Rp 275,494,503 and Rp 396,578,205 as of June 30, 2021 and December 31, 2020, respectively
Persediaan - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 5.513.549.379 dan Rp 7.195.158.377 pada tanggal 30 Juni 2021 dan 31 Desember 2020	11.651.802.547.220	8	10.697.402.657.252	Inventories - net of allowance for decline in value of Rp 5,513,549,379 and Rp 7,195,158,377 as of June 30, 2021 and December 31, 2020, respectively
Uang muka	4.333.946.386.603	9	3.484.693.557.347	Advances
Pajak dibayar dimuka	608.073.386.447	10	488.727.980.770	Prepaid taxes
Biaya dibayar dimuka yang akan jatuh tempo dalam waktu satu tahun	100.536.427.907	11	59.220.731.489	Current portion of prepaid expenses
Aset lain-lain	385.810.000	20	385.810.000	Other assets
Jumlah Aset Lancar	26.992.039.421.947		28.364.288.311.886	Total Current Assets
ASET TIDAK LANCAR				NONCURRENT ASSETS
Investasi	1.086.190.744.992	5	1.774.429.720.245	Investments
Piutang usaha - pihak ketiga	5.176.226	6	5.176.226	Trade accounts receivable - third parties
Piutang lain-lain - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 748.723.331 dan Rp 1.097.398.379 pada tanggal 30 Juni 2021 dan 31 Desember 2020	18.359.913.907	7	19.124.226.639	Other accounts receivable - net of allowance for impairment of Rp 748,723,331 and Rp 1,097,398,379 as of June 30, 2021 and December 31, 2020, respectively
Piutang pihak berelasi non-usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 21.366.450 pada tanggal 30 Juni 2021 dan 31 Desember 2020	29.508.173.518	12	19.840.494.007	Due from related parties - net of allowance for impairment of Rp 21,366,450 as of June 30, 2021 and December 31, 2020
Investasi dalam saham	6.516.405.810.320	13	6.779.596.617.067	Investments in shares
Biaya dibayar dimuka - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun	96.972.046.324	11	79.732.283.584	Prepaid expenses - net of current portion
Tanah yang belum dikembangkan	12.572.163.729.886	14	12.428.838.764.952	Land for development
Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 1.264.714.319.827 dan Rp 1.225.783.449.877 pada tanggal 30 Juni 2021 dan 31 Desember 2020	556.321.216.467	15	584.619.322.260	Property and equipment - net of accumulated depreciation of Rp 1,264,714,319,827 and Rp 1,225,783,449,877 as of June 30, 2021 and December 31, 2020, respectively
Properti investasi - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 1.924.832.774.408 dan Rp 1.751.416.365.607 pada tanggal 30 Juni 2021 dan 31 Desember 2020	8.125.292.800.588	16	8.296.075.662.640	Investment properties - net of accumulated depreciation of Rp 1,924,832,774,408 and Rp 1,751,416,365,607 as of June 30, 2021 and December 31, 2020, respectively
Aset hak-guna - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 17.096.350.670 dan Rp 21.558.864.515 pada tanggal 30 Juni 2021 dan 31 Desember 2020	9.512.540.175	17	15.107.756.294	Right-of-use assets - net of accumulated depreciation of Rp 17,096,350,670 and Rp 21,558,864,515 as of June 30, 2021 and December 31, 2020, respectively
Goodwill	9.302.932.297	18	9.302.932.297	Goodwill
Aset tak berwujud	3.046.580.733.078	19	2.488.453.922.103	Intangible assets
Aset lain-lain - setelah dikurangi akumulasi amortisasi sebesar Rp 4.120.703.537	3.602.445.048	20	3.511.396.550	Other assets - net of accumulated amortization of Rp 4,120,703,537
Jumlah Aset Tidak Lancar	32.070.218.262.826		32.498.638.274.864	Total Noncurrent Assets
JUMLAH ASET	59.062.257.684.773		60.862.926.586.750	TOTAL ASSETS

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

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

	30 Juni/ June 30, 2021 (Tidak Diaudit/ Unaudited)	Catatan/ Notes	31 Desember/ December 31, 2020	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha	893.372.130.572	21	933.984.491.331	Trade accounts payable
Utang pajak	58.191.029.468	22	87.207.606.593	Taxes payable
Beban akrual	260.119.099.763	23	309.911.580.332	Accrued expenses
Setoran jaminan	244.622.599.629	24	264.433.719.864	Security deposits
Liabilitas kontrak	5.710.087.998.662	25	4.138.767.533.507	Contract liabilities
Uang muka diterima	129.922.456.153	26	252.538.049.556	Advances received
Sewa diterima dimuka	194.577.072.464	27	212.341.189.522	Rental advances
Uang muka setoran modal	16.525.640.000	28	16.463.500.000	Deposit for future stock subscription
Bagian liabilitas jangka panjang yang akan jatuh tempo dalam waktu satu tahun:				Current portion of long-term liabilities:
Utang bank jangka panjang	1.208.477.250.000	29	656.250.000.000	Long-term bank loan
Liabilitas sewa	7.559.009.794	30	9.557.139.616	Lease liabilities
Utang obligasi	-	31	4.846.465.920.981	Bonds payable
Liabilitas lain-lain	228.535.204.315	33	237.704.493.228	Other liabilities
Jumlah Liabilitas Jangka Pendek	8.951.989.490.820		11.965.625.224.530	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NONCURRENT LIABILITIES
Setoran jaminan	124.361.162.045	24	116.236.097.355	Security deposits
Liabilitas kontrak	2.757.794.653.486	25	1.745.836.940.620	Contract liabilities
Uang muka diterima	133.970.234.557	26	-	Advances received
Sewa diterima dimuka	531.585.237.393	27	535.794.188.894	Rental advances
Liabilitas imbalan kerja jangka panjang	308.189.522.590	46	357.268.317.996	Long-term employee benefits liability
Taksiran liabilitas untuk pengembangan prasarana	62.278.400.000	32	62.278.400.000	Estimated liabilities for future improvements
Liabilitas jangka panjang - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun:				Long-term liabilities - net of current portion:
Utang bank jangka panjang	2.933.927.776.110	29	3.631.250.000.000	Long-term bank loan
Liabilitas sewa	17.221.475.992	30	18.138.877.248	Lease liabilities
Utang obligasi	8.193.946.646.626	31	7.959.396.064.283	Bonds payable
Jumlah Liabilitas Jangka Panjang	15.063.275.108.799		14.426.198.886.396	Total Noncurrent Liabilities
Jumlah Liabilitas	24.015.264.599.619		26.391.824.110.926	Total Liabilities
EKUITAS				EQUITY
Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk				Equity Attributable to Owners of the Company
Modal saham - nilai nominal Rp 100 per saham				Capital stock - Rp 100 par value per share
Modal dasar - 40.000.000.000 saham				Authorized - 40,000,000,000 shares
Modal ditempatkan dan disetor penuh - 21.171.365.812 saham	2.117.136.581.200	35	2.117.136.581.200	Issued and paid-up - 21,171,365,812 shares
Tambahan modal disetor	7.462.973.542.508	36	7.462.973.542.508	Additional paid-in capital
Saham treasuri	(288.001.650.093)	35	(288.001.650.093)	Treasury shares
Ekuitas pada perubahan ekuitas lainnya dari entitas asosiasi	459.993.195		459.993.195	Share in other changes in equity of an associate
Selisih nilai transaksi dengan kepentingan nonpengendali	(123.981.512.014)	37	(123.981.512.014)	Difference in value arising from transactions with non-controlling interests
Selisih penjabaran mata uang asing	(295.821.300.423)		(149.346.178.143)	Translation adjustment
Ekuitas pada keuntungan belum direalisasi atas kenaikan nilai wajar aset keuangan yang diukur pada nilai wajar melalui penghasilan komprehensif lain	74.244.000.000	38	74.244.000.000	Share in unrealized gain on increase in fair value of financial assets at fair value through other comprehensive income
Saldo laba				Retained earnings
Ditentukan penggunaannya	45.812.873.217	40	43.812.873.217	Appropriated
Belum ditentukan penggunaannya	21.634.461.743.615		20.982.036.769.142	Unappropriated
Jumlah	30.627.284.271.205		30.119.334.419.012	Total
Kepentingan Nonpengendali	4.419.708.813.949	41	4.351.768.056.812	Non-controlling Interests
Jumlah Ekuitas	35.046.993.085.154		34.471.102.475.824	Total Equity
JUMLAH LIABILITAS DAN EKUITAS	59.062.257.684.773		60.862.926.586.750	TOTAL LIABILITIES AND EQUITY

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

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

	30 Juni/ June 30, 2021 (Tidak Diaudit/ Unaudited)	Catatan/ Notes	30 Juni/ June 30, 2020 (Tidak Diaudit/ Unaudited) (Disajikan kembali - Catatan 62/ As restated - Note 62)	
PENDAPATAN USAHA	3.254.121.575.585	42	2.337.793.138.665	REVENUES
BEBAN POKOK PENJUALAN	1.065.888.998.395	43	732.930.559.368	COST OF REVENUES
LABA KOTOR	2.188.232.577.190		1.604.862.579.297	GROSS PROFIT
BEBAN USAHA				OPERATING EXPENSES
Penjualan	410.898.774.226	44	404.545.569.239	Selling
Umum dan administrasi	548.873.510.155	45	614.123.047.562	General and administrative
Pajak final	106.896.214.221	50	97.450.637.985	Final tax
Jumlah Beban Usaha	1.066.668.498.602		1.116.119.254.786	Total Operating Expenses
LABA USAHA	1.121.564.078.588		488.743.324.511	OPERATING PROFIT
PENGHASILAN (BEBAN) LAIN-LAIN				OTHER INCOME (EXPENSES)
Pendapatan bunga dan investasi	208.900.649.480	47	284.412.238.205	Interest and investment income
Keuntungan dari akuisisi saham entitas anak	153.997.606.212	1	-	Gain on bargain purchase of a subsidiary
Keuntungan dari perubahan nilai wajar investasi				Gain on change in fair value of investments
yang diukur pada nilai wajar melalui laba rugi - bersih	36.705.331.267	5	39.821.901.524	at fair value through profit and loss - net
Keuntungan penilaian kembali nilai wajar investasi				Gain on remeasurement to fair value of investment
pada ventura bersama yang dicatat dengan menggunakan				in a joint venture accounted for using equity
metode ekuitas pada tanggal akuisisi	8.951.984.899	1	-	method at acquisition date
Dampak pendiskontoan aset dan liabilitas keuangan - bersih	1.321.945.453		587.018.250	Impact of discounting of financial asset and liabilities - net
Keuntungan penjualan aset tetap	367.516.835	15	1.185.783.658	Gain on sale of property and equipment
Kerugian selisih kurs mata uang asing - bersih	(18.056.962.903)		(7.137.340.558)	Loss on foreign exchange - net
Beban bunga dan keuangan lainnya	(858.711.940.111)	48	(889.920.239.330)	Interest and other financial charges
Lain-lain - bersih	116.015.963.711	49	8.275.489.636	Others - net
Beban Lain-lain - Bersih	(350.507.905.157)		(562.775.148.615)	Other Expenses - Net
EKUITAS PADA RUGI BERSIH ENTITAS ASOSIASI DAN VENTURA BERSAMA	(22.666.940.604)	13	(42.760.370.733)	SHARE IN NET LOSS OF ASSOCIATES AND JOINT VENTURES
LABA (RUGI) SEBELUM PAJAK	748.389.232.827		(116.792.194.837)	PROFIT (LOSS) BEFORE TAX
BEBAN (PENGHASILAN) PAJAK KINI	1.428.410.285	50	(1.761.243.355)	CURRENT TAX EXPENSE (BENEFIT)
LABA (RUGI) SETELAH DAMPAK TRANSAKSI KOMBINASI BISNIS ENTITAS SEPENGENDALI	746.960.822.542		(115.030.951.482)	INCOME (LOSS) AFTER EFFECT OF BUSINESS COMBINATION TRANSACTION AMONG ENTITIES UNDER COMMON CONTROL
LABA PROFORMA DARI TRANSAKSI KOMBINASI BISNIS ENTITAS SEPENGENDALI	-		(3.969.505.727)	PROFORMA INCOME ARISING FROM BUSINESS COMBINATION TRANSACTION AMONG ENTITIES UNDER COMMON CONTROL
LABA (RUGI) PERIODE BERJALAN	746.960.822.542		(119.000.457.209)	PROFIT (LOSS) FOR THE PERIOD
PENGHASILAN (RUGI) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos yang tidak akan direklasifikasi ke laba rugi:				Items that will not be reclassified subsequently to profit or loss:
Ekuitas pada pengukuran kembali liabilitas				
imbalan pasti dari entitas asosiasi dan				Share in remeasurement of defined benefit
ventura bersama	3.051.217.403	13	-	liability of associates and joint ventures
Pengukuran kembali liabilitas imbalan pasti	(26.132.543.335)	46	-	Remeasurement of defined benefit liability
	(23.081.325.932)		-	
Pos yang akan direklasifikasi ke laba rugi:				Items that will be reclassified subsequently to profit or loss:
Selisih penjabaran mata uang asing	(146.475.122.280)		(164.624.561.073)	Translation adjustment
Jumlah Rugi Komprehensif Lain	(169.556.448.212)		(164.624.561.073)	Total Other Comprehensive Loss
JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF	577.404.374.330		(283.625.018.282)	TOTAL COMPREHENSIVE INCOME (LOSS)
LABA (RUGI) PERIODE BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:				PROFIT (LOSS) FOR THE PERIOD ATTRIBUTABLE TO:
Pemilik entitas induk	680.004.330.395		(192.682.669.096)	Owners of the Company
Kepentingan nonpengendali	66.956.492.147	41	73.682.211.887	Non-controlling interests
	746.960.822.542		(119.000.457.209)	
JUMLAH PENGHASILAN (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:
Pemilik entitas induk	507.949.852.193		(357.307.230.169)	Owners of the Company
Kepentingan nonpengendali	69.454.522.137	41	73.682.211.887	Non-controlling interests
	577.404.374.330		(283.625.018.282)	
LABA (RUGI) PER SAHAM DASAR	32,52	51	(10,15)	BASIC EARNINGS (LOSS) PER SHARE

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

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

Ekuitas yang Dapat Didistribusikan kepada Pemilik Entitas Induk/ Equity Attributable to Owners of the Company														
Catatan/ Notes	Modal Saham Diuangkapkan dan Didistribusikan Issued and Paid-up Capital Stock	Tambahan Modal Disetor/ Additional Paid-in Capital	Saham Treasuri/ Treasury Shares	Ekuitas pada Perubahan Ekuitas Lainnya dari Entitas Asosiasi/ Share in Other Changes in Equity of an Associate	Selisih Nilai Transaksi dengan Kepentingan Nonpengendali/ Difference in Value Arising from Transactions with Non-controlling Interests	Saldo Laba/Retained Earnings		Proforma Ekuitas dari Transaksi Kombinasi Bisnis Entitas Sependanti/ Proforma Capital arising from Business Combination Transaction Among Entities Under Common Control	Ekuitas pada Keuntungan Sebelum Diuangkapkan Atas Nilai Investasi/ Tersedia untuk Dijual/ Share in Unrealized Gain on Increase in Fair Value of Financial Assets at Fair Value through Other Comprehensive Adjustment	Ekuitas pada Keuntungan Sebelum Diuangkapkan Atas Nilai Wajar Melalui Pembentukan Kepentingan Lain/ Share in Unrealized Gain on Increase in Fair Value of Financial Assets at Fair Value through Other Comprehensive Adjustment	Kepentingan Nonpengendali/ Non-controlling Interests	Jumlah Ekuitas/ Total Equity		
						Dilakukan Penggunaan/ Appropriated	Belum Dilakukan Penggunaan/ Unappropriated							
Saldo pada tanggal 1 Januari 2020 - sebelum dampak penyusutan	1.924.669.619.200	6.411.156.813.452	(289.901.650.993)	499.993.195	(126.691.679.374)	41.812.873.217	21.248.132.166.540	77.908.416.806	6.966.298.928	-	(76.699.612.846)	29.237.362.448.631	4.398.051.856.629	33.625.414.296.661
Penyesuaian dampak penerapan: PSAK No. 71	-	-	-	-	-	-	6.966.298.928	-	(6.966.298.928)	73.720.000.000	-	73.720.000.000	-	73.720.000.000
PSAK No. 72	-	-	-	-	-	-	(646.732.899.479)	-	-	-	-	(646.732.899.479)	(62.745.388.319)	(711.438.244.798)
PSAK No. 73	-	-	-	-	-	-	(1.130.451.745)	-	-	-	-	(1.130.451.745)	(45.487.412)	(1.376.899.157)
Saldo pada tanggal 1 Januari 2020 - setelah dampak penyusutan	1.924.669.619.200	6.411.156.813.452	(289.901.650.993)	499.993.195	(126.691.679.374)	41.812.873.217	20.605.015.244.248	77.908.416.806	-	73.720.000.000	(76.699.612.846)	28.696.999.186.811	4.335.260.967.895	32.968.260.154.756
Labu proforma dari transaksi kombinasi bisnis entitas sependanti	-	-	-	-	-	-	-	3.969.505.727	-	-	-	3.969.505.727	-	3.969.505.727
Penghasilan (rugi) komprehensif Labu (rugi) periode berjalan	-	-	-	-	-	-	(192.682.669.096)	-	-	-	(192.682.669.096)	73.682.211.887	(119.000.457.209)	Comprehensive income (loss) Profit (loss) for the period
Rugi komprehensif lain Selisih pengalihan mata uang asing	-	-	-	-	-	-	-	-	-	-	(164.624.561.073)	(164.624.561.073)	-	Other comprehensive loss Translation adjustment
Jumlah penghasilan (rugi) komprehensif	-	-	-	-	-	-	(192.682.669.096)	-	-	-	(164.624.561.073)	(357.307.230.169)	73.682.211.887	(283.625.018.282)
Transaksi dengan pemilik Penerbitan modal saham	35	192.466.962.000	1.039.321.594.800	-	-	-	-	-	-	-	1.231.798.556.800	-	1.231.798.556.800	Transactions with owners Issuance of shares of stock
Saldo pada tanggal 30 Juni 2020 (tidak diaudit)	2.117.136.581.200	7.460.477.408.252	(288.901.650.993)	499.993.195	(126.691.679.374)	41.812.873.217	20.412.332.635.192	81.877.922.933	-	73.720.000.000	(254.674.573.913)	29.929.450.919.169	4.408.943.179.762	33.938.385.198.961
Saldo pada tanggal 1 Januari 2021	2.117.136.581.200	7.462.973.542.608	(288.901.650.993)	499.993.195	(123.961.512.616)	43.812.873.217	30.982.836.769.142	-	-	74.244.000.000	(149.346.178.149)	38.119.334.419.812	4.361.766.066.812	34.471.162.475.624
Penghasilan komprehensif Labu periode berjalan	-	-	-	-	-	-	680.004.330.395	-	-	-	-	680.004.330.395	66.956.492.147	746.960.822.542
Penghasilan (rugi) komprehensif lain Pengalihan kembali liabilitas imbalan pasti Selisih pengalihan mata uang asing	46	-	-	-	-	-	(25.579.355.922)	-	-	-	(25.579.355.922)	2.498.029.990	(23.081.325.932)	Other comprehensive income (loss) Remeasurement of defined benefits liability Translation adjustment
Jumlah penghasilan (rugi) komprehensif	-	-	-	-	-	-	(664.624.074.473)	-	-	-	(148.475.122.280)	507.849.852.193	69.454.622.137	677.454.374.339
Pembentukan cadangan wajib	40	-	-	-	-	-	2.000.000.000	-	-	-	-	-	-	Appropriation of retained earnings
Transaksi dengan pemilik Dividen yang dibayarkan oleh entitas anak Penerbitan modal disetor entitas anak oleh kepentingan nonpengendali	41	-	-	-	-	-	-	-	-	-	-	(1.689.765.000)	(1.689.765.000)	Transactions with owners Dividends paid by subsidiaries Issuance of shares of subsidiaries to non-controlling interests
Jumlah transaksi dengan pemilik	-	-	-	-	-	-	-	-	-	-	-	176.000.000	176.000.000	Total transactions with owners
Saldo pada tanggal 30 Juni 2021 (tidak diaudit)	2.117.136.581.200	7.462.973.542.608	(288.901.650.993)	499.993.195	(123.961.512.616)	45.812.873.217	31.634.461.743.616	-	-	74.244.000.000	(255.821.309.433)	39.627.284.271.206	4.418.758.813.949	35.046.993.086.154

PT BUMI SERPONG DAMAI Tbk DAN ENTITAS ANAK

Laporan Arus Kas Konsolidasian

Untuk Periode-periode Enam Bulan yang Berakhir 30 Juni 2021 dan 2020
(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)

PT BUMI SERPONG DAMAI Tbk AND ITS SUBSIDIARIES

Consolidated Statements of Cash Flows

For the Six-Month Periods Ended June 30, 2021 and 2020
(Figures are Presented in Rupiah, unless Otherwise Stated)

	30 Juni/ June 30, 2021 (Tidak Diaudit/ Unaudited)	30 Juni/ June 30, 2020 (Tidak Diaudit/ Unaudited) (Disajikan kembali - Catatan 62/ As restated - Note 62)	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan kas dari:			Cash receipts from:
Pelanggan	5.208.468.736.514	2.687.249.380.846	Customers
Pembayaran kas untuk:			Cash payments to/for:
Kontraktor	(1.025.478.535.200)	(770.359.952.561)	Contractors
Beban umum dan administrasi dan lain-lain	(608.070.375.908)	(443.602.190.514)	General and administrative and other expenses
Gaji	(419.114.479.147)	(500.679.630.321)	Salaries
Beban penjualan	(281.746.952.495)	(248.574.765.233)	Selling expenses
Kas bersih dihasilkan dari operasi	2.874.058.393.764	724.032.842.217	Net cash generated from operations
Pembayaran untuk pembelian tanah dan bangunan	(690.569.992.230)	(285.219.544.566)	Payments for acquisitions of land and building
Pembayaran pajak final	(167.288.467.967)	(117.014.141.778)	Final income tax paid
Pembayaran pajak penghasilan	(29.888.360)	(3.626.031.975)	Income tax paid
Kas Bersih Diperoleh dari Aktivitas Operasi	2.016.170.045.207	318.173.123.898	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Penerimaan atas pencairan (pembayaran atas penempatan) investasi	854.387.948.405	(1.708.497.553.104)	Proceeds from withdrawal of (payment for placement in) investments
Penerimaan bunga	209.983.390.874	279.808.239.985	Interest received
Penerimaan dividen	86.712.099.267	125.133.995.794	Dividends received
Hasil penjualan aset tetap	825.664.644	1.895.679.492	Proceeds from sale of property and equipment
Pembayaran liabilitas atas perolehan aset tetap	(504.317.750)	(835.612.189)	Payment of liabilities arising from acquisition of property and equipment
Perolehan properti investasi	(1.126.817.250)	(33.874.434.320)	Acquisitions of investment properties
Pembayaran liabilitas atas perolehan properti investasi	(5.030.790.856)	(345.044.145)	Payment of liabilities arising from acquisition of investment properties
Penambahan aset tetap	(7.175.250.790)	(16.381.872.128)	Acquisitions of property and equipment
Piutang pihak berelasi non-usaha	(9.800.000.000)	-	Non-trade amount due from a related party
Arus kas keluar bersih pada tanggal akuisisi entitas anak	(68.469.936.430)	-	Net cash outflow at date of acquisition of a subsidiary
Pembayaran investasi dalam saham	(213.892.000.000)	(7.010.575.000)	Payment for investment in shares
Pembayaran untuk hak konsesi jalan tol	(472.388.762.404)	(234.574.044.480)	Payment for toll road concession rights
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi	373.521.227.710	(1.594.681.220.095)	Net Cash Provided by (Used in) Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan utang bank jangka panjang	161.155.026.110	250.000.000.000	Proceeds from long-term bank loans
Penerimaan uang muka atas peningkatan modal saham entitas anak yang menjadi bagian kepentingan nonpengendali	238.140.000	8.103.250.000	Advances received from issuance of shares of subsidiary to non-controlling interests
Penerimaan utang obligasi	-	4.044.060.540.000	Proceeds from issuance of bonds
Penerimaan atas peningkatan modal saham tanpa hak memesan efek terlebih dahulu	-	1.231.788.556.800	Proceeds from issuance of shares without pre-emptive rights
Pembayaran untuk:			Payments for:
Dividen oleh entitas anak yang menjadi bagian kepentingan nonpengendali	(1.689.765.000)	-	Cash dividends to non-controlling interests by subsidiary
Liabilitas sewa	(6.043.533.124)	(4.016.907.643)	Lease liabilities
Uang muka dividen oleh entitas anak yang menjadi bagian kepentingan nonpengendali	(25.936.925.625)	(75.097.181.250)	Advances for dividends to non-controlling interests by subsidiary
Utang bank jangka panjang	(306.250.000.000)	(581.942.839.976)	Long-term bank loans
Bunga	(590.874.997.043)	(494.702.530.904)	Interest
Utang obligasi	(4.989.400.000.000)	-	Redemption of bonds payable
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan	(5.758.802.054.682)	4.378.192.887.027	Net Cash Provided by (Used in) Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS	(3.369.110.781.765)	3.101.684.790.830	NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL PERIODE	10.916.966.640.203	6.864.044.121.089	CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD
Dampak penyesuaian proforma dari transaksi kombinasi bisnis entitas sepengendali	-	(50.480.036)	Effect of proforma adjustment arising from business combination transaction among entities under common control
Pengaruh perubahan kurs mata uang asing	88.326.079.164	416.865.362.740	Effect of foreign exchange rate changes
KAS DAN SETARA KAS AKHIR PERIODE	7.636.181.937.602	10.382.543.794.623	CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD

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

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