MIRAWATI SENSI IDRIS

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## Laporan atas Reviu Informasi Keuangan Interim

**No. 00051/2.1090/AK/03/1905/1/VIII/2024**

**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 (Grup) terlampir, yang terdiri dari laporan posisi keuangan konsolidasian interim tanggal 30 Juni 2024, serta laporan laba rugi dan penghasilan komprehensif lain konsolidasian interim, laporan perubahan ekuitas konsolidasian interim, dan laporan arus kas konsolidasian interim untuk periode enam bulan yang berakhir pada tanggal tersebut, termasuk informasi kebijakan akuntansi material. Manajemen bertanggung jawab atas penyusunan dan penyajian wajar laporan keuangan konsolidasian interim ini berdasarkan Standar Akuntansi Keuangan di Indonesia. Tanggung jawab kami adalah untuk menyatakan suatu kesimpulan atas laporan keuangan konsolidasian interim ini berdasarkan reviu kami.

***Ruang Lingkup Reviu***

Kami melaksanakan reviu kami sesuai dengan Standar Perikatan Reviu 2410 (Revisi 2023), "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 permintaan keterangan, 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 dari prosedur yang dilaksanakan dalam audit yang dilaksanakan sesuai dengan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia dan sebagai konsekuensinya, tidak memungkinkan kami untuk memperoleh keyakinan bahwa kami untuk mengetahui seluruh hal yang signifikan yang mungkin teridentifikasi dalam suatu audit. Oleh karena itu, kami tidak menyatakan suatu opini audit.

## Report on Review of Interim Financial Information

**No. 00051/2.1090/AK/03/1905/1/VIII/2024**

**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 (the Group), which comprise the interim consolidated statement of financial position as of June 30, 2024, and the interim consolidated statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the six-month period then ended, including material accounting policy information. 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 of Review Engagement 2410 (Revised 2023), "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 reviu kami, tidak terdapat hal yang menjadi perhatian kami, yang menyebabkan kami yakin bahwa laporan keuangan konsolidasian interim terlampir tidak menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 30 Juni 2024, serta kinerja keuangan dan arus kas konsolidasian untuk periode enam bulan yang berakhir pada tanggal tersebut, berdasarkan Standar Akuntansi Keuangan di Indonesia.

***Hal Lain***

Informasi komparatif untuk laporan laba rugi dan penghasilan komprehensif lain konsolidasian, laporan perubahan ekuitas konsolidasian dan laporan arus kas konsolidasian, dan catatan penjelasan terkait, untuk periode enam bulan yang berakhir 30 Juni 2023 tidak diaudit atau direviu, oleh karena itu, kami tidak menyatakan suatu opini maupun bentuk asurans lainnya atas laporan keuangan konsolidasian tersebut.

***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 consolidated financial position of the Group as of June 30, 2024 and their consolidated financial performance and cash flows for the six-month period then ended, in accordance with Indonesian Financial Accounting Standards.

***Other Matter***

The comparative information for the consolidated statement of profit or loss and other comprehensive income, consolidated statement of changes in equity and consolidated statement of cash flows, and the related explanatory notes, for the six-month period ended June 30, 2023 have not been audited or reviewed, and accordingly, we do not express an opinion or other form of assurance on these consolidated financial statements.

MIRAWATI SENSI IDRIS



Benedictus Yuliando
Izin Akuntan Publik No. AP.1905/
*Certified Public Accountant License No. AP.1905*

20 Agustus 2024/*August 20, 2024*

BSDCITY
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SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN KONSOLIDASIAN
PADA TANGGAL 30 JUNI 2024 DAN
31 DESEMBER 2023 SERTA UNTUK
PERIODE-PERIODE ENAM BULAN YANG
BERAKHIR 30 JUNI 2024 DAN 2023

**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:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan konsolidasian Perusahaan dan Entitas Anak pada tanggal 30 Juni 2024 dan 31 Desember 2023 serta untuk periode-periode enam bulan yang berakhir 30 Juni 2024 dan 2023.
2. Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia.
3. a. Semua informasi dalam laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut telah dimuat secara lengkap dan benar, dan
   b. Laporan keuangan konsolidasian Perusahaan dan Entitas Anak tersebut tidak mengandung informasi atau fakta material yang tidak benar dan tidak menghilangkan informasi atau fakta material.
4. Bertanggung jawab atas sistem pengendalian intern dalam Perusahaan dan Entitas Anak.

Demikian pernyataan ini dibuat dengan sebenarnya.

THE DIRECTORS' STATEMENT
ON THE RESPONSIBILITY FOR
CONSOLIDATED FINANCIAL STATEMENTS
AS OF JUNE 30, 2024 AND
DECEMBER 31, 2023 AND FOR
THE SIX MONTH PERIODS
ENDED JUNE 30, 2024 AND 2023

**PT BUMI SERPONG DAMAI TBK**
**and Its Subsidiaries**

We, the undersigned:

Declare that:

1. We are responsible for the preparation and presentation of the Company and Its Subsidiaries' consolidated financial statements as of June 30, 2024 and December 31, 2023 and for the six month periods ended June 30, 2024 and 2023.
2. The Company and Its Subsidiaries' consolidated financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards.
3. a. All information has been fully and correctly disclosed in the Company and Its Subsidiaries' consolidated financial statements, and
   b. The Company and Its Subsidiaries' consolidated financial statements do not contain materially misleading information or facts, and do not conceal any information or facts.
4. We are responsible for the Company and Its Subsidiaries' internal control system.

This statement has been made truthfully.

Tangerang, 20 Agustus 2024/*August 20, 2024*




Franciscus Xaverius R. D.
Direktur Utama/*President Director*

Lie Jani Harjanto
Direktur/*Director*

Member of
sinarmas land
Building for a better future

| | 30 Juni/ *June 30,* 2024 (Tidak Diaudit/ *Unaudited*) | Catatan/ *Notes* | 31 Desember/ *December 31,* 2023 | |
|---|---|---|---|---|
| **ASET** | | | | **ASSETS** |
| **ASET LANCAR** | | | | **CURRENT ASSETS** |
| Kas dan setara kas | 9.428.332.290.823 | 4 | 9.425.764.083.804 | Cash and cash equivalents |
| Investasi | 1.340.075.463.508 | 5 | 1.382.066.186.804 | Investments |
| Piutang usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 5.240.004.961 dan Rp 4.886.056.161 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | | 6 | | Trade accounts receivable - net of allowance for impairment of Rp 5,240,004,961 and Rp 4,886,056,161 as of June 30, 2024 and December 31, 2023, respectively |
| Pihak berelasi | 12.927.043.735 | | 9.902.058.050 | Related parties |
| Pihak ketiga | 252.251.883.710 | | 251.858.380.241 | Third parties |
| Piutang lain-lain - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 152.894.720 dan Rp 223.160.995 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 100.054.642.831 | 7 | 71.200.878.961 | Other accounts receivable - net of allowance for impairment of Rp 152,894,720 and Rp 223,160,995 as of June 30, 2024 and December 31, 2023, respectively |
| Piutang pihak berelasi non-usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 27.513.500 dan Rp 22.613.500 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 26.524.504.304 | 12 | 21.983.373.500 | Due from related parties - net of allowance for impairment of Rp 27,513,500 and Rp 22,613,500 as of June 30, 2024 and December 31, 2023, respectively |
| Persediaan | 14.392.382.845.937 | 8 | 14.307.593.965.981 | Inventories |
| Uang muka | 1.350.249.091.097 | 9 | 2.945.406.750.271 | Advances |
| Pajak dibayar dimuka | 618.235.211.488 | 10 | 733.938.181.443 | Prepaid taxes |
| Biaya dibayar dimuka yang akan jatuh tempo dalam waktu satu tahun | 209.403.284.036 | 11 | 224.175.666.262 | Current portion of prepaid expenses |
| Aset lain-lain | 1.618.185.551 | 20 | 929.015.550 | Other assets |
| **Jumlah Aset Lancar** | 27.732.054.447.020 | | 29.374.818.540.867 | **Total Current Assets** |
| **ASET TIDAK LANCAR** | | | | **NONCURRENT ASSETS** |
| Investasi | 823.876.356.885 | 5 | 757.335.218.536 | Investments |
| Piutang lain-lain - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 347.952.868 dan Rp 391.394.388 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 11.563.986.018 | 7 | 12.930.945.610 | Other accounts receivable - net of allowance for impairment of Rp 347,952,868 and Rp 391,394,388 as of June 30, 2024 and December 31, 2023, respectively |
| Piutang pihak berelasi non-usaha - setelah dikurangi cadangan kerugian penurunan nilai masing-masing sebesar Rp 32.413.500 dan Rp 337.313.500 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 30.140.117.397 | 12 | 33.827.405.106 | Due from related parties - net of allowance for impairment of Rp 32,413,500 and Rp 37,313,500 as of June 30, 2024 and December 31, 2023, respectively |
| Investasi dalam saham | 7.807.633.124.566 | 13 | 7.837.385.146.743 | Investments in shares |
| Biaya dibayar dimuka - setelah dikurangi bagian yang akan jatuh tempo dalam waktu satu tahun | 44.506.391.191 | 11 | 69.176.080.002 | Prepaid expenses - net of current portion |
| Tanah yang belum dikembangkan | 14.395.521.468.478 | 14 | 14.051.853.942.890 | Land for development |
| Aset tetap - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 1.454.936.870.835 dan Rp 1.419.775.926.626 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 536.611.207.752 | 15 | 531.685.784.258 | Property and equipment - net of accumulated depreciation of Rp 1,454,936,870,835 and Rp 1,419,775,926,626 as of June 30, 2024 and December 31, 2023, respectively |
| Properti investasi - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 3.052.562.414.181 dan Rp 2.830.413.226.223 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 11.288.740.444.491 | 16 | 9.215.990.425.748 | Investment properties - net of accumulated depreciation of Rp 3,052,562,414,181 and Rp 2,830,413,226,223 as of June 30, 2024 and December 31, 2023, respectively |
| Aset hak-guna - setelah dikurangi akumulasi penyusutan masing-masing sebesar Rp 17.838.077.732 dan Rp 15.684.729.147 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 10.306.470.126 | 17 | 14.675.489.990 | Right-of-use assets - net of accumulated depreciation of Rp 17,838,077,732 and Rp 15,684,729,147 as of June 30, 2024 and December 31, 2023, respectively |
| Goodwill | 9.302.932.297 | 18 | 9.302.932.297 | Goodwill |
| Aset tak berwujud - setelah dikurangi akumulasi amortisasi masing-masing sebesar Rp 173.667.140.564 dan Rp 124.801.994.401 pada tanggal 30 Juni 2024 dan 31 Desember 2023 | 5.167.474.583.887 | 19 | 4.914.513.309.296 | Intangible assets - net of accumulated amortization of Rp 173,667,140,564 and Rp 124,801,994,401 as of June 30, 2024 and December 31, 2023, respectively |
| Aset lain-lain | 4.933.892.035 | 20 | 4.153.265.050 | Other assets |
| **Jumlah Aset Tidak Lancar** | 40.130.610.975.123 | | 37.452.829.945.526 | **Total Noncurrent Assets** |
| **JUMLAH ASET** | 67.862.665.422.143 | | 66.827.648.486.393 | **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,* 2024 (Tidak Diaudit/ *Unaudited*) | Catatan/ *Notes* | 31 Desember/ *December 31,* 2023 | |
|---|---|---|---|---|
| **LIABILITAS DAN EKUITAS** | | | | **LIABILITIES AND EQUITY** |
| **LIABILITAS JANGKA PENDEK** | | | | **CURRENT LIABILITIES** |
| Utang bank jangka pendek | 943.291 | 21 | 19.776.957.260 | Short-term bank loan |
| Utang usaha | | 22 | | Trade accounts payable |
| Pihak berelasi | 7.915.943.620 | | 68.102.619.366 | Related parties |
| Pihak ketiga | 1.154.058.185.795 | | 961.686.172.084 | Third parties |
| Utang pajak | 88.752.942.641 | 23 | 71.679.034.644 | Taxes payable |
| Beban akrual | 166.631.548.909 | 24 | 165.004.315.825 | Accrued expenses |
| Setoran jaminan | 279.880.376.422 | 25 | 269.971.485.378 | Security deposits |
| Liabilitas kontrak | 6.847.123.192.932 | 26 | 8.078.260.888.239 | Contract liabilities |
| Uang muka diterima | 113.495.367.907 | 27 | 105.206.232.196 | Advances received |
| Sewa diterima dimuka | 313.969.571.284 | 28 | 329.412.325.525 | Rental advances |
| Uang muka setoran modal | 26.258.500.370 | 29 | 3.500.000 | 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 | 1.338.367.376.130 | 30 | 1.610.126.580.226 | Long-term bank loan |
| Liabilitas sewa | 6.026.329.090 | 31 | 8.171.586.279 | Lease liabilities |
| Utang obligasi dan sukuk ijarah | 2.065.438.248.224 | 32 | - | Bonds payable and sukuk ijarah |
| Liabilitas lain-lain | 244.915.327.770 | 35 | 210.312.701.792 | Other liabilities |
| **Jumlah Liabilitas Jangka Pendek** | 12.652.833.854.385 | | 11.897.714.398.814 | **Total Current Liabilities** |
| **LIABILITAS JANGKA PANJANG** | | | | **NONCURRENT LIABILITIES** |
| Setoran jaminan | 151.595.525.578 | 25 | 141.887.203.974 | Security deposits |
| Liabilitas kontrak | 2.358.617.748.013 | 26 | 2.903.578.490.128 | Contract liabilities |
| Uang muka diterima | 10.127.471.847 | 27 | 7.605.382.230 | Advances received |
| Sewa diterima dimuka | 78.698.662.213 | 28 | 127.342.323.490 | Rental advances |
| Liabilitas imbalan kerja jangka panjang - bersih | 295.722.382.963 | 48 | 282.900.565.190 | Long-term employee benefits liability - net |
| Taksiran liabilitas untuk pengembangan prasarana | 62.278.400.000 | 33 | 62.278.400.000 | Estimated liabilities for future improvements |
| Provisi pelapisan jalan tol | 12.379.942.270 | 34 | 7.767.716.488 | Provision for overlay |
| 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 | 8.271.071.770.760 | 30 | 7.804.137.401.914 | Long-term bank loan |
| Liabilitas sewa | 31.010.286.002 | 31 | 32.870.770.514 | Lease liabilities |
| Utang obligasi dan sukuk ijarah | 386.166.814.789 | 32 | 2.357.979.629.973 | Bonds payable and sukuk ijarah |
| **Jumlah Liabilitas Jangka Panjang** | 11.657.669.004.435 | | 13.728.347.883.901 | **Total Noncurrent Liabilities** |
| **Jumlah Liabilitas** | 24.310.502.858.820 | | 25.626.062.282.715 | **Total Liabilities** |
| **EKUITAS** | | | | **EQUITY** |
| **Ekuitas yang dapat Diatribusikan kepada Pemilik Entitas Induk** | | | | **Equity Attributable to Owners of the Parent 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 | 37 | 2.117.136.581.200 | Issued and paid-up - 21,171,365,812 shares |
| Tambahan modal disetor | 7.462.973.542.508 | 38 | 7.462.973.542.508 | Additional paid-in capital |
| Saham treasuri | (288.001.650.093) | 37 | (288.001.650.093) | Treasury shares |
| Ekuitas pada perubahan ekuitas lainnya dari entitas asosiasi | 459.993.195 | 39 | 459.993.195 | Share in other changes in equity of an associate |
| Selisih nilai transaksi dengan kepentingan nonpengendali | 332.884.075.702 | 40 | 301.456.421.455 | Difference in value arising from transactions with non-controlling interests |
| Selisih penjabaran mata uang asing | 42.235.830.251 | | 15.413.479.443 | Translation adjustment |
| Ekuitas pada keuntungan belum direalisasi atas kenaikan nilai investasi yang diukur pada nilai wajar melalui penghasilan komprehensif lain | 89.430.513.867 | 41 | 89.430.513.867 | Share in unrealized gain on increase in fair value through other comprehensive income investments |
| Saldo laba | | | | Retained earnings |
| Ditentukan penggunaannya | 51.812.873.217 | 42 | 49.812.873.217 | Appropriated |
| Belum ditentukan penggunaannya | 29.054.240.360.753 | | 26.722.077.910.782 | Unappropriated |
| **Jumlah** | 38.863.172.120.600 | | 36.470.759.665.574 | **Total** |
| **Kepentingan Nonpengendali** | 4.688.990.442.723 | 43 | 4.730.826.538.104 | **Non-controlling Interests** |
| **Jumlah Ekuitas** | 43.552.162.563.323 | | 41.201.586.203.678 | **Total Equity** |
| **JUMLAH LIABILITAS DAN EKUITAS** | 67.862.665.422.143 | | 66.827.648.486.393 | **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.

| | (Enam Bulan/ *Six Months)* 30 Juni/ *June 30*, 2024 (Tidak Diaudit/ *Unaudited*) | Catatan/ *Notes* | (Enam Bulan/ *Six Months)* 30 Juni/ *June 30*, 2023 (Tidak Diaudit/ *Unaudited*) | |
|---|---|---|---|---|
| **PENDAPATAN USAHA** | 7.346.632.958.817 | 44 | 4.998.081.701.832 | **REVENUES** |
| **BEBAN POKOK PENJUALAN** | 2.482.811.597.847 | 45 | 1.820.650.394.409 | **COST OF REVENUES** |
| **LABA KOTOR** | 4.863.821.360.970 | | 3.177.431.307.423 | **GROSS PROFIT** |
| **BEBAN USAHA** | | | | **OPERATING EXPENSES** |
| Penjualan | 826.516.788.976 | 46 | 710.714.404.226 | Selling |
| Umum dan administrasi | 874.009.202.639 | 47 | 703.160.453.424 | General and administrative |
| Pajak final | 216.788.688.645 | 52 | 154.532.218.825 | Final tax |
| Jumlah Beban Usaha | 1.917.314.680.260 | | 1.568.407.076.475 | Total Operating Expenses |
| **LABA USAHA** | 2.946.506.680.710 | | 1.609.024.230.948 | **OPERATING PROFIT** |
| **PENGHASILAN (BEBAN) LAIN-LAIN** | | | | **OTHER INCOME (EXPENSES)** |
| Pendapatan bunga dan investasi | 231.091.118.877 | 49 | 221.484.258.303 | Interest and investment income |
| Keuntungan dari perubahan nilai wajar investasi yang diukur pada nilai wajar melalui laba rugi | 7.197.262.079 | 5 | 27.054.990.125 | Gain on change in fair value of investments at fair value through profit and loss |
| Pendapatan dividen | 6.245.359.376 | | 4.646.982.626 | Dividend income |
| Dampak pendiskontoan aset dan liabilitas keuangan - bersih | 754.044.727 | | 2.180.962.655 | Impact of discounting of financial asset and liabilities - net |
| Keuntungan penjualan aset tetap | 255.614.863 | 15 | 785.235.191 | Gain on sale of property and equipment |
| Kerugian selisih kurs mata uang asing - bersih | (3.625.046.519) | | (45.656.664.110) | Loss on foreign exchange - net |
| Beban bunga dan keuangan lainnya | (660.924.819.217) | 50 | (795.925.523.735) | Interest and other financial charges |
| Lain-lain - bersih | 8.961.450.390 | 51 | 75.347.114.286 | Others - net |
| Beban Lain-lain - Bersih | (410.045.015.424) | | (510.082.644.659) | Other Expenses - Net |
| **EKUITAS PADA LABA BERSIH ENTITAS ASOSIASI DAN VENTURA BERSAMA** | 127.152.461.067 | 13 | 260.687.104.103 | **SHARE IN NET INCOME OF ASSOCIATES AND JOINT VENTURES** |
| **LABA SEBELUM PAJAK** | 2.663.614.126.353 | | 1.359.628.690.392 | **PROFIT BEFORE TAX** |
| **BEBAN PAJAK KINI** | 19.556.715.171 | 52 | 6.563.044.540 | **CURRENT TAX EXPENSE** |
| **LABA PERIODE BERJALAN** | 2.644.057.411.182 | | 1.353.065.645.852 | **PROFIT 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 ventura bersama | (11.900.721) | 13 | (23.944.362) | Share in remeasurement of defined benefit liability of associates and joint ventures |
| Pengukuran kembali liabilitas imbalan pasti | 1.160.101.209 | 48 | 1.749.237.291 | Remeasurement of defined benefit liability |
| | 1.148.200.488 | | 1.725.292.929 | |
| Pos yang akan direklasifikasi ke laba rugi: | | | | Items that will be reclassified subsequently to profit or loss: |
| Selisih penjabaran mata uang asing | 26.822.350.808 | | 194.598.207.539 | Translation adjustment |
| **Jumlah Penghasilan Komprehensif Lain** | 27.970.551.296 | | 196.323.500.468 | **Total Other Comprehensive Income** |
| **JUMLAH PENGHASILAN KOMPREHENSIF** | 2.672.027.962.478 | | 1.549.389.146.320 | **TOTAL COMPREHENSIVE INCOME** |
| **LABA PERIODE BERJALAN YANG DAPAT DIATRIBUSIKAN KEPADA:** | | | | **PROFIT FOR THE PERIOD ATTRIBUTABLE TO:** |
| Pemilik entitas induk | 2.333.050.432.801 | | 1.200.897.047.581 | Owners of the Parent Company |
| Kepentingan nonpengendali | 311.006.978.381 | 43 | 152.168.598.271 | Non-controlling interests |
| | 2.644.057.411.182 | | 1.353.065.645.852 | |
| **JUMLAH PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:** | | | | **TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:** |
| Pemilik entitas induk | 2.360.984.800.779 | | 1.397.154.302.307 | Owners of the Parent Company |
| Kepentingan nonpengendali | 311.043.161.699 | 43 | 152.234.844.013 | Non-controlling interests |
| | 2.672.027.962.478 | | 1.549.389.146.320 | |
| **LABA PER SAHAM DASAR** | 111,56 | 53 | 57,42 | **BASIC EARNINGS 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.

**PT BUMI SERPONG DAMAI Tbk DAN ENTITAS ANAK**
**Laporan Perubahan Ekuitas Konsolidasian**
**Untuk Periode-periode Enam Bulan yang Berakhir 30 Juni 2024 dan 2023**
**(Angka-angka Disajikan dalam Rupiah, kecuali Dinyatakan Lain)**

**PT BUMI SERPONG DAMAI Tbk AND ITS SUBSIDIARIES**
**Consolidated Statements of Changes in Equity**
**For the Six-Month Periods Ended June 30, 2024 and 2023**
**(Figures are Presented in Rupiah, unless Otherwise Stated)**

| | | Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk/ *Equity Attributable to Owners of the Parent Company* | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | Saldo Laba/*Retained Earnings* | | | | | | | |
| | Catatan/ *Notes* | Modal Saham Ditempatkan dan Disetor/ *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* | Ditentukan Penggunaannya/ *Appropriated* | Belum Ditentukan Penggunaannya/ *Unappropriated* | Ekuitas pada Keuntungan Belum Direalisasi Atas Kenaikan Nilai Investasi yang Diukur pada Nilai Wajar Melalui Penghasilan Komprehensif Lain/ *Share in Unrealized Gain on Increase in Fair Value through Other Comprehensive Income Investments* | Selisih Penjabaran Mata Uang Asing/ *Translation Adjustment* | Jumlah/*Total* | Kepentingan Nonpengendali/ *Non-controlling Interests* | Jumlah Ekuitas/ *Total Equity* | |
| **Saldo pada tanggal 1 Januari 2023** | | **2.117.136.581.200** | **7.462.973.542.908** | **(288.001.650.093)** | **459.993.195** | **(125.211.108.134)** | **47.812.873.217** | **24.786.157.898.681** | **93.288.269.120** | **(457.296.053.066)** | **33.637.320.346.628** | **4.408.115.781.187** | **38.045.436.127.815** | **Balance as of January 1, 2023** |
| **Penghasilan komprehensif** | | | | | | | | | | | | | | **Comprehensive income** |
| Laba periode berjalan | | - | - | - | - | - | - | 1.200.897.047.581 | - | - | 1.200.897.047.581 | 152.168.598.271 | 1.353.065.645.852 | Profit for the period |
| **Penghasilan komprehensif lain** | | | | | | | | | | | | | | **Other comprehensive income** |
| Pengukuran kembali liabilitas imbalan pasti | 48 | - | - | - | - | - | - | 1.659.047.187 | - | - | 1.659.047.187 | 66.245.742 | 1.725.292.929 | Remeasurement of defined benefits liability |
| Selisih penjabaran mata uang asing | | - | - | - | - | - | - | - | - | 194.598.207.539 | 194.598.207.539 | - | 194.598.207.539 | Translation adjustment |
| Jumlah penghasilan komprehensif | | - | - | - | - | - | - | 1.202.556.094.768 | - | 194.598.207.539 | 1.397.154.302.307 | 152.234.844.013 | 1.549.389.146.320 | Total comprehensive income |
| Pembentukan cadangan wajib | 42 | - | - | - | - | - | 2.000.000.000 | (2.000.000.000) | - | - | - | - | - | Appropriation of retained earnings |
| **Transaksi dengan pemilik** | | | | | | | | | | | | | | **Transactions with owners** |
| Dividen yang dibayarkan oleh entitas anak | | - | - | - | - | - | - | - | - | - | - | (38.848.592.250) | (38.848.592.250) | Dividends paid by subsidiaries |
| Penambahan modal disetor entitas anak oleh kepentingan nonpengendali | 43 | - | - | - | - | - | - | - | - | - | - | 381.257.606.925 | 381.257.606.925 | Issuance of shares of subsidiaries to non-controlling interests |
| Piutang pemesanan saham entitas anak oleh kepentingan nonpengendali | 43 | - | - | - | - | - | - | - | - | - | - | 4.000.000.000 | 4.000.000.000 | Settlement of subscription receivable of subsidiaries from non-controlling interests |
| Akuisisi saham entitas anak dari kepentingan nonpengendali | 43 | | | | | | | | | | | 425.185.330.958 | 425.185.330.958 | Acquisition of subsidiary's shares from non-controlling interests |
| Selisih nilai transaksi dengan kepentingan nonpengendali | 40 | - | - | - | - | 426.667.319.518 | - | - | - | - | 426.667.319.518 | (426.667.319.518) | - | Difference in value arising from transactions with non-controlling interests |
| Jumlah transaksi dengan pemilik | | - | - | - | - | 426.667.319.518 | - | - | - | - | 426.667.319.518 | 344.927.026.115 | 771.594.345.633 | Total transactions with owners |
| **Saldo pada tanggal 30 Juni 2023 (tidak diaudit)** | | **2.117.136.581.200** | **7.462.973.542.908** | **(288.001.650.093)** | **459.993.195** | **301.456.211.384** | **49.812.873.217** | **25.986.713.993.449** | **93.288.269.120** | **(262.697.845.527)** | **35.461.141.968.453** | **4.905.277.651.315** | **40.366.419.619.768** | **Balance as of June 30, 2023 (Unaudited)** |
| **Saldo pada tanggal 1 Januari 2024** | | **2.117.136.581.200** | **7.462.973.542.908** | **(288.001.650.093)** | **459.993.195** | **301.456.421.455** | **49.812.873.217** | **26.722.077.910.782** | **89.430.513.867** | **15.413.479.443** | **36.470.759.665.574** | **4.730.826.538.104** | **41.201.586.203.678** | **Balance as of January 1, 2024** |
| **Penghasilan komprehensif** | | | | | | | | | | | | | | **Comprehensive income** |
| Laba periode berjalan | | - | - | - | - | - | - | 2.333.050.432.801 | - | - | 2.333.050.432.801 | 311.006.978.381 | 2.644.057.411.182 | Profit for the period |
| **Penghasilan komprehensif lain** | | | | | | | | | | | | | | **Other comprehensive income** |
| Pengukuran kembali liabilitas imbalan pasti | 48 | - | - | - | - | - | - | 1.112.017.170 | - | - | 1.112.017.170 | 36.183.318 | 1.148.200.488 | Remeasurement of defined benefits liability |
| Selisih penjabaran mata uang asing | | - | - | - | - | - | - | - | - | 26.822.350.808 | 26.822.350.808 | - | 26.822.350.808 | Translation adjustment |
| Jumlah penghasilan komprehensif | | - | - | - | - | - | - | 2.334.162.449.971 | - | 26.822.350.808 | 2.360.984.800.779 | 311.043.161.699 | 2.672.027.962.478 | Total comprehensive income |
| Pembentukan cadangan wajib | 42 | - | - | - | - | - | 2.000.000.000 | (2.000.000.000) | - | - | - | - | - | Appropriation of retained earnings |
| **Transaksi dengan pemilik** | | | | | | | | | | | | | | **Transactions with owners** |
| Dividen yang dibayarkan oleh entitas anak | | - | - | - | - | - | - | - | - | - | - | (283.563.768.832) | (283.563.768.832) | Dividends paid by subsidiaries |
| Penambahan modal disetor entitas anak oleh kepentingan nonpengendali | 43 | - | - | - | - | - | - | - | - | - | - | 30.694.450.000 | 30.694.450.000 | Issuance of subsidiaries' shares to non-controlling interests |
| Akuisisi saham entitas anak dari kepentingan nonpengendali | 43 | - | - | - | - | - | - | - | - | - | - | (68.582.284.001) | (68.582.284.001) | Acquisition of subsidiary's shares from non-controlling interests |
| Selisih nilai transaksi dengan kepentingan nonpengendali | 40 | - | - | - | - | 31.427.654.247 | - | - | - | - | 31.427.654.247 | (31.427.654.247) | - | Difference in value arising from transactions with non-controlling interests |
| Jumlah transaksi dengan pemilik | | - | - | - | - | 31.427.654.247 | - | - | - | - | 31.427.654.247 | (352.879.257.080) | (321.451.602.833) | Total transactions with owners |
| **Saldo pada tanggal 30 Juni 2024 (tidak diaudit)** | | **2.117.136.581.200** | **7.462.973.542.908** | **(288.001.650.093)** | **459.993.195** | **332.884.075.702** | **51.812.873.217** | **29.054.240.360.753** | **89.430.513.867** | **42.235.830.251** | **38.863.172.120.600** | **4.688.990.442.723** | **43.552.162.563.323** | **Balance as of June 30, 2024 (Unaudited)** |

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.

| | Tidak Diaudit/*Unaudited* (Enam Bulan/*Six Months*) 30 Juni/*June 30,* | | |
|---|---|---|---|
| | 2024 | 2023 | |
| **ARUS KAS DARI AKTIVITAS OPERASI** | | | **CASH FLOWS FROM OPERATING ACTIVITIES** |
| Penerimaan kas dari: | | | Cash receipts from: |
| Pelanggan | 5.567.665.954.554 | 4.160.180.635.616 | Customers |
| Lain-lain | 283.618.931 | 327.608.520 | Others |
| Pembayaran kas untuk: | | | Cash payments to/for: |
| Kontraktor | (2.064.238.898.103) | (1.839.865.793.919) | Contractors |
| Beban umum dan administrasi dan lain-lain | (876.567.254.216) | (787.475.625.681) | General and administrative and other expenses |
| Gaji | (617.172.860.620) | (493.654.222.912) | Salaries |
| Beban penjualan | (623.428.671.588) | (601.683.678.829) | Selling expenses |
| Kas bersih dihasilkan dari operasi | 1.386.541.888.958 | 437.828.922.795 | Net cash generated from operations |
| Pembayaran untuk pembelian tanah - bersih | (494.588.869.456) | (456.059.876.262) | Payments for acquisitions of land - net |
| Pembayaran pajak final | (152.712.021.372) | (114.787.861.679) | Final income tax paid |
| Pembayaran pajak penghasilan | (18.650.265.311) | (9.440.515.541) | Income tax paid |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Operasi | 720.590.732.819 | (142.459.330.687) | Net Cash Provided by (Used in) Operating Activities |
| **ARUS KAS DARI AKTIVITAS INVESTASI** | | | **CASH FLOWS FROM INVESTING ACTIVITIES** |
| Penerimaan dividen | 254.283.963.299 | 273.926.982.626 | Dividends received |
| Penerimaan bunga | 228.260.319.369 | 227.379.652.814 | Interest received |
| Penerimaan atas pencairan (penempatan) investasi | 43.245.919.485 | (32.183.887.533) | Proceeds from withdrawal of (placement in) investments |
| Hasil penjualan aset tetap | 255.614.863 | 980.500.000 | Proceeds from sale of property and equipment |
| Penurunan piutang pihak berelasi non-usaha | - | 169.242.750.000 | Decrease in amount due from a related party |
| Pembayaran liabilitas atas perolehan aset tetap | (230.452.125) | (194.675.320) | Payment of liabilities arising from acquisition of property and equipment |
| Pembayaran liabilitas atas perolehan properti investasi | (1.308.354.785) | (55.454.724.000) | Payment of liabilities arising from acquisition of investment properties |
| Perolehan aset tetap | (28.953.992.912) | (18.538.669.541) | Acquisitions of property and equipment |
| Uang muka investasi dalam saham | (64.162.338.080) | - | Advance paid for investment |
| Perolehan properti investasi | (191.483.725.779) | (222.243.385.632) | Acquisitions of investment properties |
| Pembayaran atas penempatan investasi dalam saham | (284.682.284.000) | (332.595.096.542) | Payment for placement in investment in shares |
| Pembayaran untuk hak konsesi jalan tol | (324.937.314.041) | (340.274.093.888) | Payment for toll road concession rights |
| Kas Bersih Digunakan untuk Aktivitas Investasi | (369.712.644.706) | (329.954.647.016) | Net Cash Used in Investing Activities |
| **ARUS KAS DARI AKTIVITAS PENDANAAN** | | | **CASH FLOWS FROM FINANCING ACTIVITIES** |
| Penerimaan utang bank jangka panjang | 1.082.149.686.527 | 1.813.829.543.765 | Proceeds from long-term bank loans |
| Penerimaan atas peningkatan modal saham entitas anak yang menjadi bagian kepentingan nonpengendali | 30.694.450.000 | 1.526.555.000.000 | Proceeds from issuance of shares of subsidiaries to non-controlling interests |
| Penerimaan utang bank jangka pendek | 5.773.968.749 | 15.144.551.511 | Proceeds from short-term bank loan |
| Penerimaan uang muka setoran modal saham entitas anak yang menjadi bagian kepentingan nonpengendali | 26.255.000.370 | 245.000.000 | Proceeds from deposit for future stock subscription of subsidiaries by non-controlling interests |
| Penerimaan atas pinjaman entitas anak yang menjadi bagian kepentingan nonpengendali | - | 6.750.000.000 | Proceeds from loan received from non-controlling interests |
| Pembayaran untuk: | | | Payments for: |
| Liabilitas sewa | (6.059.829.828) | (4.244.621.678) | Lease liabilities |
| Cicilan imbalan ijarah | (7.432.500.000) | (7.432.500.000) | Ijarah installment |
| Uang muka pengembalian modal disetor entitas anak yang menjadi bagian kepentingan nonpengendali | (22.495.000.000) | - | Advance payment for return of capital of non-controlling interest in subsidiaries |
| Utang bank jangka pendek | (25.549.982.718) | (11.384.500.000) | Short-term bank loans |
| Dividen oleh entitas anak yang menjadi bagian kepentingan nonpengendali | (283.563.768.832) | - | Cash dividends to non-controlling interests in subsidiaries |
| Bunga | (331.407.222.015) | (373.230.808.929) | Interest |
| Utang bank jangka panjang | (886.974.521.777) | (965.805.000.000) | Long-term bank loans |
| Pembayaran atas pengembalian modal disetor entitas anak yang menjadi bagian kepentingan nonpengendali | - | (515.808.825.575) | Payment in relation to reduction of share of non-controlling interest in subsidiaries |
| Utang obligasi | - | (25.000.000.000) | Redemption of bonds payable |
| Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Pendanaan | (418.609.719.524) | 1.459.617.839.094 | Net Cash Provided by (Used in) Financing Activities |
| **KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS** | (67.731.631.411) | 987.203.861.391 | **NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS** |
| **KAS DAN SETARA KAS AWAL PERIODE** | 9.425.764.083.804 | 9.734.419.239.987 | **CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD** |
| Pengaruh perubahan kurs mata uang asing | 70.299.838.430 | (238.212.926.186) | Effect of foreign exchange rate changes |
| **KAS DAN SETARA KAS AKHIR PERIODE** | 9.428.332.290.823 | 10.483.410.175.192 | **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.

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