



**PT BLACK DIAMOND RESOURCES Tbk
(Dahulu/Formerly PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA/
AND ITS SUBSIDIARY**

Laporan Keuangan Konsolidasian
31 Maret 2026 (Tidak diaudit)

*Consolidated Financial Statements
March, 31 2026 (Unaudited)*



BLACK DIAMOND

RESOURCES

**SURAT PERNYATAAN DIREKSI
TENTANG TANGGUNG JAWAB ATAS
LAPORAN KEUANGAN INTERIM
UNTUK PERIODE YANG BERAKHIR
31 MARET 2026
PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA**

**BOARD OF DIRECTORS STATEMENT
CONCERNING RESPONSIBILITY FOR
THE INTERIM FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
MARCH 31st, 2026
PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARIES**

Kami yang bertanda tangan di bawah ini:

Nama : Donny Janson Manua
Alamat kantor : Jl. Jend Gatot Subroto Gedung
Centennial Tower Lt. 21. Unit H
- Jakarta Selatan
Alamat rumah : Pluit Selatan VII No. 12 RT/RW
016/006, Pluit, Penjaringan
Jakarta Utara
Telepon : (021) 22958323
Jabatan : Direktur Utama

We, the undersigned:

Name : Donny Janson Manua
Office address : Jl. Jend Gatot Subroto Gedung
Centennial Tower Lt. 21. Unit H -
South Jakarta
Home address : Pluit Selatan VII No. 12 RT/RW
016/006, Pluit, Penjaringan
North Jakarta
Telephone : (021) 22958323
Position : President Director

menyatakan bahwa:

declare that:

1. Bertanggung jawab atas penyusunan dan penyajian laporan keuangan Interim PT Black Diamond Resources Tbk dan entitas anaknya (Grup);
2. Laporan keuangan Interim Grup telah disusun dan disajikan sesuai dengan Standar Akuntansi Keuangan di Indonesia;
3. a. Semua informasi dalam laporan keuangan Interim Grup dimuat secara lengkap dan benar;
b. Laporan keuangan Interim Grup tidak mengandung informasi atau fakta material yang tidak benar, dan tidak menghilangkan informasi atau fakta material;
4. Bertanggung jawab atas sistem pengendalian internal dalam Grup.

1. We are responsible for the preparation and presentation of the interim financial statements of PT Black Diamond Resources Tbk and its subsidiary (the Group);
2. The Group's interim financial statements have been prepared and presented in accordance with Indonesian Financial Accounting Standards;
3. a. All information contained in the Group's interim financial statements has been disclosed in a complete and truthful manner;
b. The Group's interim financial statements do not contain any incorrect information or material facts, nor do they omit information or material facts;
4. We are responsible for the Group's internal control system.

Centennial Tower Lantai 21 Unit H, Jl. Jend. Gatot Subroto Kav. 24-25
Karet Semanggi, Setiabudi Jakarta Selatan – 12930
Telp. 021-22958323; Fax : 021-22958324 email : corporate@blackdiamondtbk.com



BLACK DIAMOND

R E S O U R C E S

Demikian pernyataan ini dibuat dengan sebenarnya *This statement is made in all truth.*

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

Jakarta, 2 Juni 2026/ June, 2nd 2026



Donny Janson Manua

Direktur Utama / *President Director*

Centennial Tower Lantai 21 Unit H, Jl. Jend. Gatot Subroto Kav. 24-25
Karet Semanggi, Setiabudi Jakarta Selatan – 12930
Telp. 021-22958323; Fax : 021-22958324 email : corporate@blackdiamondtbk.com

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PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 MARET 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
31 MARET 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31/03/2026	31/12/2025	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan bank	4, 33	233.029.553	14.293.859.803	Cash on hand and in banks
Piutang usaha - pihak ketiga	7, 33	36.991.540.213	37.844.544.546	Trade receivable - third party
Piutang lain-lain		87.900.002	87.900.003	Other receivables
Persediaan	8	264.993.052.225	222.336.907.880	Inventory
Biaya dibayar di muka	9	900.058.557	930.484.675	Prepaid expenses
Aset hak-guna - neto	12	-	-	Right-of-use assets - net
Pajak dibayar di muka	22a	3.615.339.610	-	Prepaid taxes
Uang muka	10	40.145.291.002	45.512.808.552	Advances
Jumlah Aset Lancar		346.966.211.162	321.006.505.458	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Aset tetap - neto	11	105.845.723.225	110.402.305.620	Fixed assets - net
Properti pertambangan - neto	13	356.060.734.102	356.060.734.100	Mining properties - net
Deposito berjangka yang dibatasi penggunaannya	6,31	15.242.639.508	15.242.639.508	Restricted time deposit
Aset pajak tangguhan	16	683.561.208	311.469.914	Deferred tax assets
Jumlah Aset Tidak Lancar		477.832.658.043	482.017.149.142	Total Non-current Assets
JUMLAH ASET		824.798.869.205	803.023.654.600	TOTAL ASSETS

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA
LAPORAN POSISI KEUANGAN KONSOLIDASIAN
31 MARET 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
31 MARET 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31/03/2026	31/12/2025	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang usaha				Trade payables
Pihak berelasi	30	3.664.448.467	10.562.700.000	Related party
Pihak ketiga	14,31	101.859.222.421	67.771.388.442	Third parties
Utang pajak	16	55.644.125.064	55.122.163.692	Taxes payable
Uang muka penjualan		92.873.993.178	91.902.633.350	Advance sales
Akrual	17,31	4.858.328.776	4.269.363.532	Accruals
Utang lain-lain - pihak berelasi	15,31	796.473.433	-	Other payables - third parties
Utang bank jangka pendek	21,31	195.000.000.000	195.000.000.000	Short-term bank loan
Liabilitas jangka panjang - jatuh tempo dalam satu tahun				Current maturities of long-term liabilities
Liabilitas sewa	18,32	-	-	Lease liabilities
Utang bank	20,31	-	-	bank loan
Jumlah Liabilitas Jangka Pendek		454.696.591.339	424.628.249.016	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas jangka panjang - setelah dikurangi jatuh tempo dalam satu tahun				Long-term liabilities - net of current maturities
Liabilitas sewa	18,31	-	-	Lease liabilities
Utang bank	20,31	-	-	bank loan
Provisi pembongkaran, rehabilitasi, reklamasi dan penutupan tambang	19	11.400.099.439	11.400.099.439	Provision for decommissioning, mine rehabilitation, reclamation and mine closure
Liabilitas imbalan kerja	21	838.806.680	838.806.680	Employment benefits liability
Jumlah Liabilitas Jangka Panjang		12.238.906.119	12.238.906.119	Total Non-current Liabilities
JUMLAH LIABILITAS		466.935.497.458	436.867.155.135	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal saham - nilai nominal Rp10 per saham				Capital stock, par value - Rp 10 per share
Modal dasar - 20.000.000.000 saham				Authorized capital- 20,000,000,000 shares
Modal ditempatkan dan disetor penuh - 6.250.000.000 dan 5.000.000.000 saham				issued and fully paid 6,250,000,000 and 5,000,000,000 shares
pada tanggal 31 Desember 2022 dan 2021	22	62.500.000.000	62.500.000.000	as of 31 December 2022 and 2021
Tambahan modal disetor	23	108.205.469.437	108.205.469.437	Additional paid-in capital
Penghasilan komprehensif lain		614.599.477	614.599.477	Other comprehensive income
Saldo laba	24			Retained earning
Dicadangkan		-	-	Appropriated
Belum dicadangkan		183.413.819.787	191.645.114.357	Unappropriated
Jumlah ekuitas yang dapat diatribusikan kepada pemilik entitas induk		354.733.888.701	362.965.183.271	Total equity attributable to owners of the parent entity
Kepentingan nonpengendali	25	3.129.483.046	3.191.316.194	Non-controlling interest
JUMLAH EKUITAS		357.863.371.747	366.156.499.465	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		824.798.869.205	803.023.654.600	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to the consolidated financial statements are an integral part of these consolidated financial statements.

PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN
UNTUK PERIOD YANG BERAKHIR PADA TANGGAL
31 MARET 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED
31 MARET 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31/03/2026	31/03/2025	
PENJUALAN	26	-	126.519.886.531	SALES
BEBAN POKOK PENJUALAN	27	-	(106.779.416.338)	COST OF GOODS SOLD
LABA BRUTO		-	19.740.470.193	GROSS PROFIT
Beban umum dan administrasi	28	(4.838.361.305)	(8.203.689.063)	General and administrative expenses
Pendapatan keuangan		5.637.935	72.065.869	Finance income
Beban keuangan		(2.865.107.723)	(3.722.392.929)	Finance cost
Laba (rugi) atas selisih kurs		(595.296.629)	(966.724.047)	Gain (loss) on foreign exchange
Beban lain-lain		-	(75.000.000)	Other expenses
LABA SEBELUM PAJAK				PROFIT BEFORE
PENGHASILAN		(8.293.127.722)	6.844.730.023	INCOME TAX
MANFAAT (BEBAK) PAJAK	16			INCOME TAX BENEFIT
PENGHASILAN				(EXPENSE)
Pajak kini		-	(1.449.979.146)	Current tax
Pajak tangguhan		-	-	Deferred tax
Jumlah beban pajak penghasilan		-	(1.449.979.146)	Total income tax expense
LABA NETO		(8.293.127.722)	5.394.750.877	NET PROFIT
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang tidak akan direklasifikasi ke laba rugi:				Item that will not be reclassified subsequently to profit or loss:
Keuntungan atas pengukuran kembali liabilitas imbalan pascakerja	21	-	-	Gain on remeasurement of post-employment benefits liabilities
Pajak penghasilan terkait	16	-	-	Related income tax
Jumlah penghasilan komprehensif lain - setelah pajak		-	-	Total other comprehensive income - net of tax
TOTAL LABA KOMPREHENSIF		(8.293.127.722)	5.394.750.877	TOTAL COMPREHENSIVE INCOME
LABA YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL PROFIT ATTRIBUTABLE TO:
Pemilik entitas induk		(8.231.294.573)	5.351.393.147	Owners of the parent entity
Kepentingan nonpengendali		(61.833.148)	43.357.729	Non-controlling interest
Jumlah		(8.293.127.722)	5.394.750.876	Total
TOTAL PENGHASILAN KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik entitas induk		(8.231.294.573)	5.351.393.147	Owners of the parent entity
Kepentingan nonpengendali	25	(61.833.148)	43.357.729	Non-controlling interest
Jumlah		(8.293.127.722)	5.394.750.876	Total
LABA PER SAHAM DASAR	29	(1,32)	0,86	BASIC EARNING PER SHARE

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

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PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA
LAPORAN PERUBAHAN EKUITAS KONSOLIDASIAN
UNTUK PERIODE YANG BERAKHIR PADA TANGGAL
31 MARET 2026

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE PERIOD ENDED
31 MARET 2026

(Expressed in Rupiah, unless otherwise stated)

Catatan	Diatribusikan kepada pemilik entitas induk/Attributable to owners of the parent entity						Kepentingan nonpengendali/ non-controlling interests	Jumlah ekuitas/ Total equity	
	Share capital Capital stock	Tambah modal disetor/ Additional paid-in capital	Penghasilan komprehensif lain/ Others comprehensive income	Saldo laba/Retained earnings		Jumlah/ Total			
				Dicadangkan/ Appropriated	Belum dicadangkan/ Unappropriated				
Saldo 1 Januari 2025	62.500.000.000	108.205.469.437	470.239.156	-	187.364.157.930	358.539.866.523	3.145.218.412	361.685.084.935	
Laba netto periode berjalan	-	-	-	-	5.351.393.147	5.351.393.147	43.357.729	5.394.750.876	Net profit for the period
Penghasilan komprehensif lain Pengukuran kembali imbalan pascakerja	-	-	-	-	-	-	-	-	Other comprehensive income remeasurement of post-employment benefits
Pencadangan saldo laba	-	-	-	-	-	-	-	-	
Saldo 31 Maret 2025	62.500.000.000	108.205.469.437	470.239.156	-	192.715.551.077	363.891.259.670	3.188.576.141	367.079.835.811	Balance as of 31 March 2025
Saldo 1 Januari 2026	62.500.000.000	108.205.469.437	176.144.898	-	191.645.114.357	362.526.728.692	3.191.316.194	365.718.044.886	Balance as of 1 January 2026
Laba netto periode berjalan	-	-	-	-	-	-	-	-	Net profit for the period
Penghasilan komprehensif lain Pengukuran kembali imbalan pascakerja	-	-	-	-	-	-	-	-	Other comprehensive income Remeasurement of post-employment benefits
Saldo 31 Maret 2026	62.500.000.000	108.205.469.437	176.144.898	-	191.645.114.357	362.526.728.692	3.191.316.194	365.718.044.886	Balance as of 31 March 2026

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

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PT BLACK DIAMOND RESOURCES Tbk
(Dahulu PT BLACK DIAMOND BORNEO)
DAN ENTITAS ANAKNYA
LAPORAN ARUS KAS KONSOLIDASIAN
UNTUK PERIODE YANG BERAKHIR PADA TANGGAL
31 MARET 2026
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

PT BLACK DIAMOND RESOURCES Tbk
(Formerly PT BLACK DIAMOND BORNEO)
AND ITS SUBSIDIARY
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE PERIOD ENDED
31 MARET 2026
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	31/03/2026	31/03/2025	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari pelanggan		1.736.464.159	240.519.404.278	Receipts from customers
Pembayaran kepada:				Payment to:
Pemasok		(12.292.336.395)	(242.930.256.346)	Supplier
Karyawan		-	-	Employee
Lainnya		-	-	Others
Pembayaran beban keuangan		(2.865.107.723)	(3.797.392.929)	Payment for financial expense
Penerimaan bunga		5.637.935	72.065.869	Interest income received
Pembayaran pajak penghasilan badan		(372.091.294)	(1.449.979.146)	Payment of corporate income tax
Kas Neto Diperoleh dari Aktivitas Operasi		(13.787.433.319)	(7.586.158.274)	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Perolehan aset tetap	11	(273.396.928)	(273.396.928)	Acquisition of fixed assets
Penempatan deposito yang dibatasi penggunaannya	6	-	-	Restricted time deposit placement
Perolehan properti pertambangan	13	(2)	130.972.758	Acquisition of mining properties
Kas Neto Digunakan untuk Aktivitas Investasi		(273.396.930)	(142.424.170)	Net Cash Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Penerimaan utang bank jangka pendek	21	-	-	Short-term bank loan received
Pembayaran liabilitas sewa		-	-	Payments of lease liabilities
Pembayaran		-	-	Payment
Pembayaran kepada pihak berelasi		-	-	Payment to related party
Kas Neto Diperoleh dari Aktivitas Pendanaan		-	-	Net Cash provided by Financing Activities
KENAIKAN NETO KAS DAN BANK		(14.060.830.248)	(7.728.582.443)	NET INCREASE IN CASH ON HAND AND IN BANKS
KAS DAN BANK AWAL TAHUN		14.293.859.803	9.318.951.678	CASH ON HAND AND IN BANKS AT THE BEGINNING OF THE YEAR
KAS DAN BANK AKHIR TAHUN	4	233.029.553	1.590.369.235	CASH ON HAND AND IN BANKS AT ENDING OF THE YEAR

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

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