

LAMPIRAN

Lampiran 01. Laporan Keuangan Tahun 2018-2019

**PT WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
31 Desember 2019 dan 2018
(Dalam Rupiah Penuh)

**PT WASKITA KARYA (PERSERO) Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
December 31, 2019 and 2018
(In Full of Rupiah)

	Catatan/ Notes	2019	2018	
		Rp	Rp	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	3, 51, 54	9.258.310.028.392	10.845.678.217.201	Cash and Cash Equivalents
Investasi Jangka-Pendek	4	8.448.200.000	8.448.200.000	Short-Term Investments
Piutang Usaha - Bersih				Accounts Receivable - Net
Pihak Berelasi	5, 54	1.085.899.931.009	2.242.057.577.361	Related Parties
Pihak Ketiga	5	2.469.994.551.718	1.526.131.112.293	Third Parties
Piutang Retensi - Bersih				Retention Receivables - Net
Pihak Berelasi	7, 54	1.461.470.561.988	954.996.413.765	Related Parties
Pihak Ketiga	7	321.656.594.689	378.870.671.385	Third Parties
Piutang Lain-lain lancar - Bersih				Other Current Receivable - Net
Pihak Berelasi	8, 54	3.961.228.866.682	3.631.385.077.579	Related Parties
Pihak Ketiga	8	4.437.931.030.282	5.136.564.031.224	Third Parties
Piutang Ventura Bersama	6	3.302.632.305.364	659.662.426.115	Joint Ventures Receivables
Persediaan	9	4.470.845.549.423	5.089.231.071.244	Inventories
Tagihan Bruto Kepada Pengguna Jasa				Gross Amount Due From Customers
Bagian Lancar				Current Portion
Pihak Berelasi	10, 54	11.475.684.609.873	24.937.285.230.226	Related Parties
Pihak Ketiga	10	2.695.490.949.143	7.413.447.932.876	Third Parties
Aset Keuangan Atas Proyek Konsesi				Financial Asset From Concession Project -
Bagian Lancar	20	13.129.339.111	13.129.339.111	Current Portion
Pajak Dibayar Dimuka	11	2.639.161.276.311	2.744.222.361.192	Prepaid Taxes
Uang Muka dan Biaya Dibayar Dimuka	12	1.435.959.092.145	1.408.020.160.619	Advances and Prepayments
TOTAL ASET LANCAR		49.037.842.886.120	66.989.129.822.191	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi Pada Entitas Asosiasi dan Ventura Bersama	13	5.384.494.191.741	6.651.472.170.541	Investment in Associates and Joint Ventures
Piutang Lain-lain Tidak Lancar				Other Non-Current Receivable
Pihak Berelasi	8, 54	39.456.718.793	36.492.465.249	Related Parties
Pihak Ketiga	8	69.687.329.695	40.363.436.530	Third Parties
Properti Investasi	14	310.146.389.694	126.279.404.689	Investment Properties
Investasi Jangka Panjang Lainnya	15	446.756.923.000	347.822.000.000	Other Long-Term Investments
Aset Tetap - Bersih	16	8.663.216.063.821	7.091.121.159.643	Fixed Assets - Net
Goodwill	17	1.995.908.825.753	1.995.908.825.753	Goodwill
Aset Tak Berwujud				Intangible Assets
Hak Pengusahaan Jalan Tol	19	55.378.833.829.251	40.233.245.160.591	Toll Road Concession Rights
Aset Keuangan atas Proyek Konsesi	20	339.019.791.333	381.622.115.538	Financial Assets from Concession Project
Aset Pajak Tanggihan	11	1.542.424.572	1.557.248.071	Deferred Tax Assets
Aset Lain-lain	18	922.343.976.808	496.567.814.840	Other Assets
TOTAL ASET TIDAK LANCAR		73.551.416.464.451	57.402.451.801.445	TOTAL NON-CURRENT ASSETS
TOTAL ASET		122.589.259.350.571	124.391.581.623.636	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

**PT WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 Desember 2019 dan 2018
(Dalam Rupiah Penuh)**

**PT WASKITA KARYA (PERSERO) Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
December 31, 2019 and 2018
(In Full of Rupiah)**

	Catatan/ Notes	2019 Rp	2018 Rp	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang Usaha				Accounts Payable
Pihak Berelasi	21	202.384.052.499	162.642.716.514	Related Parties
Pihak Ketiga	21	12.178.793.774.334	14.743.190.282.452	Third Parties
Utang Bank Jangka Pendek				Short-Term Bank Loans
Pihak Berelasi	22, 54	10.548.870.504.263	15.838.981.106.761	Related Parties
Pihak Ketiga	22	11.613.492.688.617	12.120.266.171.454	Third Parties
Utang Lembaga Keuangan Non-Bank				Loan to Financial Institution Non-Bank
Bagian Jangka Pendek				Short-Term Portion
Pihak Berelasi	23, 54	--	392.616.610.781	Related Parties
Utang Bruto Subkontraktor Jangka Pendek				Short-Term Gross Amount Due to Subcontractors
Pihak Berelasi	24, 54	71.292.255.619	28.608.708.105	Related Parties
Pihak Ketiga	24	2.617.607.394.787	6.447.912.788.870	Third Parties
Biaya yang Masih Harus Dibayar	26	720.628.410.360	695.785.978.311	Accrued Expenses
Utang Pajak Jangka Pendek	11	1.381.844.607.528	2.028.608.632.641	Short-Term Taxes Payables
Utang Muka Kontrak Jangka Pendek				Advances on Short-Term Contract
Pihak Berelasi	25, 54	48.365.113.601	10.080.783.551	Related Parties
Pihak Ketiga	25	315.921.526.485	277.599.246.755	Third Parties
Utang Bank Jangka Panjang				Current Maturities of
yang Jatuh Tempo dalam Setahun	30	833.000.000.000	416.500.000.000	Long-Term Bank Loan
Surat Utang Jangka Menengah Jangka Pendek	27	732.986.527.781	812.204.218.768	Debt Purchases of Fixed Assets - Current Portion
Utang Obligasi Jangka Pendek - Bersih	28	3.264.993.640.444	1.999.290.340.350	Short-Term Medium Term Notes
Liabilitas Jangka Pendek Lainnya	29	493.295.932.778	825.239.033.758	Short-Term Bonds Payable - Net
				Other Short-Term Liabilities
TOTAL LIABILITAS JANGKA PENDEK		45.023.495.139.583	56.799.725.099.343	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang Bank Jangka Panjang				Long-Term Bank Loans
Pihak Berelasi	30, 54	14.972.616.592.642	15.157.592.571.768	Related Parties
Pihak Ketiga	30	14.352.533.774.287	5.594.661.305.370	Third Parties
Utang Ventura Bersama Jangka Panjang	31			Long-Term Joint Venture Payable
Pihak Berelasi	31	238.172.581.683	284.884.748.376	Related Parties
Pihak Ketiga	31	535.261.199.938	386.722.691.962	Third Parties
Utang Lembaga Keuangan Non Bank Jangka Panjang				Long Term Loan to Financial Institution Non Bank
Pihak Berelasi	23	1.279.719.946.497	--	Related Parties
Pihak Ketiga	23	566.871.061.034	161.786.818.242	Third Parties
Utang Bruto Jangka Panjang				Long-Term Gross Amount
Pihak Ketiga	24	1.361.073.469.091	2.225.140.670.799	Third Parties
Utang Muka Kontrak Jangka Panjang				Advances on Long-Term Contract
Pihak Berelasi	34, 54	2.710.233.423	76.760.975.950	Related Parties
Pihak Ketiga	34	163.195.034.137	186.139.786.284	Third Parties
Liabilitas Pajak Tangguhan	11	28.635.109.703	54.362.636.473	Deferred Tax Liabilities
Utang Pajak Jangka Panjang	11	193.161.337.709	805.408.693.733	Long-Term Taxes Payable
Utang Lain-lain Jangka Panjang				Other Long-Term Payables
Pihak Ketiga	33	1.876.410.844.810	1.549.134.705.578	Third Parties
Surat Utang Jangka Menengah Jangka Panjang	27	300.000.000.000	300.000.000.000	Long-Term Medium Term Notes
Utang Obligasi Jangka Panjang - Bersih	28	12.422.420.279.553	11.849.363.801.404	Long-Term Bonds Payable - Net
Utang Pembelian Aset Tetap Bagian				Debt Purchases of Fixed Assets -
Jangka Panjang	32	--	6.226.563	Long-Term Portion
Liabilitas Imbalan Kerja	35	154.513.557.482	72.772.140.924	Employee Benefit Liabilities
TOTAL LIABILITAS JANGKA PANJANG		48.447.295.021.989	38.704.737.773.426	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS		93.470.790.161.572	95.504.462.872.769	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal Saham				Share Capital
Modal Saham - Nilai Nominal Rp 100 per Saham				Share Capital - Rp 100 par Value per Share for
pada 2019 dan 2018				for 2019 and 2018 respectively
Modal Dasar - 1 Saham Seri A Dwi Warna dan				Authorized Capital - 1 share of Dwi Warna Serie A and
25.999.999.999 Saham Seri B				25,999,999,999 Shares of Serie B in
pada 2019 dan 2018				for 2019 and 2018 respectively
Modal Ditempatkan dan Disetor Penuh -				Subscribed and Fully Paid Capital
1 Saham Seri A Dwi Warna dan 13.573.902.599				1 share of Dwi Warna Serie A and 13,573,902,599
Saham Seri B				Serie B Shares in
pada 2019 dan 2018	36	1.357.390.259.999	1.357.390.259.999	for 2019 and 2018 respectively
Tambahan Modal Disetor	37	5.552.026.262.437	5.552.026.262.437	Additional Paid-in Capital
Saldo Laba	38			Retained Earnings
Telah Ditentukan Penggunaannya				Appropriated
Belum Ditentukan Penggunaannya				Unappropriated
Komponen Ekuitas Lainnya				Other Component of Equity
Jumlah Ekuitas yang Dapat Diatribusikan				Total Equity Attributable to
Kepada Pemilik Entitas Induk				Owners of Parent
Kepentingan Non-Pengendali	46	17.882.407.991.571	18.001.116.865.377	Non-Controlling Interest
JUMLAH EKUITAS		29.118.469.188.999	28.887.118.750.867	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		122.589.259.350.571	124.391.581.623.636	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

**PT WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-Tahun yang Berakhir
31 Desember 2019 dan 2018
(Dalam Rupiah Penuh)

**PT WASKITA KARYA (PERSERO) Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Then Ended
December 31, 2019 and 2018
(In Full of Rupiah)

	Catatan/ Notes	2019 Rp	2018 Rp	
Pendapatan Usaha	39, 55	31.387.389.629.869	48.788.950.838.822	Revenues
Beban Pokok Pendapatan	40	(25.782.746.866.464)	(39.926.332.089.924)	Cost of Revenues
LABA BRUTO		5.604.642.763.405	8.862.618.748.898	GROSS PROFIT
Beban Penjualan	41	(51.589.935.546)	(51.205.890.476)	Selling Expenses
Beban Umum dan Administrasi	41	(1.319.957.348.117)	(1.616.540.079.059)	General and Administrative Expenses
Beban Pajak Final	11	(706.417.381.314)	(1.489.515.370.042)	Final Tax Expenses
Pendapatan Bunga		957.884.130.420	648.047.194.568	Interest Income
Keuntungan (Kerugian) Selisih Kurs - Bersih		(12.551.246.681)	11.863.388.237	Gain (Loss) on Foreign Exchange Rates - Net
Pendapatan Lain - lain	42	965.263.113.888	2.025.109.357.243	Other Income
Beban Lain-lain	43	(197.802.480.370)	(423.475.576.187)	Other Expenses
LABA SEBELUM BEBAN KEUANGAN, BAGIAN LABA BERSIH ENTITAS ASOSIASI DAN VENTURA BERSAMA		5.239.471.615.685	7.966.901.773.182	PROFIT BEFORE FINANCIAL CHARGES, EQUITY IN NET INCOME OF ASSOCIATES AND JOINT VENTURES
Beban Keuangan	44	(3.620.533.969.507)	(2.459.241.670.378)	Financial Charges
Bagian Laba (Rugi) Bersih Entitas Asosiasi dan Ventura Bersama	45	(290.287.684.339)	28.782.401.204	Equity in Net Income (Loss) of Associates and Joint Ventures
LABA SEBELUM PAJAK		1.328.649.961.839	5.536.442.504.008	PROFIT BEFORE TAX
Beban Pajak Penghasilan	11	(299.751.593.948)	(916.874.798.455)	Income Tax Expenses
LABA TAHUN BERJALAN		1.028.898.367.891	4.619.567.705.553	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang Tidak Akan Direklasifikasi Kemudian ke Laba Rugi				Items that Will Not Be Reclassified Subsequently to Profit and Loss
Surplus Revaluasi Aset Tetap		-	242.948.717.891	Revaluation Surplus on Fixed Assets
Pengukuran Kembali Program Imbalan Pasti - Bersih		(61.427.295.899)	27.790.965.459	Remeasurement of Defined Benefit Obligations - Net
Pos-pos yang Akan Direklasifikasi Kemudian ke Laba Rugi				Items that Will Be Reclassified Subsequently to Profit and Loss
Selisih Kurs Penjabaran Laporan Keuangan dari Kegiatan Operasi Luar Negeri		(4.713.634.828)	18.748.604.154	Exchange Difference on Translation of Financial Statements in Foreign Operational
Penghasilan (Beban) Komprehensif Lain Tahun Berjalan		(66.140.930.727)	289.488.287.504	Total Other Comprehensive Income (Expenses) For The Year
TOTAL LABA KOMPREHENSIF PADA TAHUN BERJALAN		962.757.437.164	4.909.055.993.057	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
LABA YANG DAPAT DIATRIBUSIKAN KEPADA:				PROFIT ATTRIBUTABLE TO:
Pemilik Entitas Induk		938.142.364.887	3.962.838.031.865	Owners of the Parent Entity
Kepentingan Non-Pengendali	46	90.756.003.004	656.729.673.688	Non-Controlling Interest
LABA TAHUN BERJALAN		1.028.898.367.891	4.619.567.705.553	PROFIT FOR THE YEAR
JUMLAH LABA KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:
Pemilik Entitas Induk		872.001.434.160	4.252.326.319.369	Owners of the Parent Entity
Kepentingan Non-Pengendali	46	90.756.003.004	656.729.673.688	Non-Controlling Interest
JUMLAH LABA KOMPREHENSIF PADA TAHUN BERJALAN		962.757.437.164	4.909.055.993.057	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Laba per saham	47			Earnings per share
Dasar		<u>69,11</u>	<u>291,95</u>	Basic

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

Lampiran 02. Laporan Keuangan Tahun 2020-2021

**PT WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
31 Desember 2021, 2020 dan
1 Januari 2020/ 31 Desember 2019
(Dalam Rupiah Penuh)**

**PT WASKITA KARYA (PERSERO) Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
December 31, 2021, 2020 and
January 1, 2020/ December 31, 2019
(In Full of Rupiah)**

Catatan/ Notes	31 Desember/ December 31, 2021	31 Desember/ December 31, 2020 ^{*)}	1 Januari/ January 1, 2020 31 Desember/ December 31, 2019 ^{*)}	
	Rp	Rp	Rp	
ASET				
ASET LANCAR				
Kas dan Setara Kas	3, 55	13.165.761.250.874	1.213.437.371.866	9.258.310.028.392
Investasi Jangka-Pendek	4	47.280.221.724	239.008.625.391	8.448.200.000
Piutang Usaha - Bersih				
Pihak Berelasi	5, 55	2.506.158.442.342	3.391.257.072.450	1.035.310.908.077
Pihak Ketiga	5	400.920.189.263	168.430.275.037	1.973.380.849.355
Piutang Retensi - Bersih				
Pihak Berelasi	7, 55	1.443.068.959.962	1.170.835.004.464	978.911.870.746
Pihak Ketiga	7	204.847.451.427	55.702.436.809	225.183.266.747
Piutang Lain-lain lancar - Bersih				
Pihak Berelasi	8, 55	6.205.296.400.355	5.924.577.053.531	3.961.228.866.682
Pihak Ketiga	8	454.736.145.956	946.084.949.652	4.437.931.030.282
Piutang Ventura Bersama	6	225.286.989.038	128.304.009.090	3.302.832.305.354
Persediaan	9	4.355.127.352.039	3.823.731.098.585	3.786.712.696.393
Tagihan Bruto Kepada Pengguna Jasa				
Bagian Lancar				
Pihak Berelasi	10, 55	8.340.381.277.919	7.536.514.971.228	11.371.859.057.153
Pihak Ketiga	10	965.274.007.013	1.600.740.506.818	1.129.451.902.565
Aset Keuangan Atas Proyek Konsepsi				
Bagian Lancar	21	6.203.426.823	4.052.553.341	13.129.339.111
Pajak Dibayar Dimuka	11	1.671.734.865.062	1.033.895.473.760	2.561.427.204.999
Utang Muka dan Biaya Dibayar Dimuka	12	1.181.765.732.101	1.518.724.298.165	1.381.054.697.201
Aset Dimiliki untuk Dijual	16, 19	1.414.766.634.427	--	--
TOTAL ASET LANCAR		42.588.609.406.325	28.755.275.700.187	45.424.972.223.057
ASET TIDAK LANCAR				
Investasi Pada Entitas Asosiasi dan Ventura Bersama	13	4.000.736.513.042	6.866.921.939.346	5.384.494.191.741
Piutang Lain-lain Tidak Lancar				
Pihak Berelasi	8, 55	--	--	39.456.718.793
Pihak Ketiga	8	67.237.682.127	69.697.329.695	69.697.329.695
Properti Investasi	14	317.540.434.513	310.146.389.684	310.146.389.684
Investasi Jangka Panjang Lainnya	15	898.519.089.020	780.241.220.616	446.756.923.000
Aset Tetap - Bersih	16	5.413.149.771.834	7.278.413.684.133	8.158.476.953.296
Aset Hak Guna	17	68.827.425.258	127.623.797.439	--
Goodwill	18	1.393.315.461.804	1.995.908.825.753	1.995.908.825.753
Aset Tak Berwujud				
Hak Pengusahaan Jalan Tol	20	48.143.910.477.938	53.871.281.594.680	55.378.833.829.251
Aset Keuangan atas Proyek Konsepsi	21	338.400.419.805	344.603.846.627	339.019.791.333
Aset Pajak Tangguhan	11	37.409.344.294	24.183.279.535	1.542.424.572
Aset Lain-lain	19	363.955.856.580	343.350.799.630	450.219.995.086
TOTAL ASET TIDAK LANCAR		61.013.802.477.015	72.012.372.707.138	72.574.553.372.174
TOTAL ASET		103.602.411.883.340	100.767.648.407.325	117.999.525.595.231

^{*)} Disajikan kembali pada Catatan 61

^{*)} As restated in Note 61

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 WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
31 Desember 2021, 2020 dan
1 Januari 2020/ 31 Desember 2019
(Dalam Rupiah Penuh)

**PT WASKITA KARYA (PERSERO) Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
December 31, 2021, 2020 and
January 1, 2020/ December 31, 2019
(In Full of Rupiah)

Catatan/ Notes	31 Desember/ December 31, 2021	31 Desember/ December 31, 2020 ^{*)}	1 Januari/ January 1, 2020 31 Desember/ December 31, 2019 ^{*)}
	Rp	Rp	Rp
LIABILITAS DAN EKUITAS			
LIABILITAS JANGKA PENDEK			
Ulang Usaha			
Pihak Berelasi	22	98.605.920.016	98.615.367.174
Pihak Ketiga	22	7.504.027.195.627	13.003.191.925.336
Ulang Bank Jangka Pendek			
Pihak Berelasi	23, 55	2.090.463.374.721	17.256.241.501.487
Pihak Ketiga	23	2.119.767.972.594	7.614.348.526.567
Ulang Bruto Subkontraktor Jangka Pendek			
Pihak Berelasi	25, 55	26.529.726.940	7.557.624.707
Pihak Ketiga	25	1.414.909.230.020	1.600.070.137.442
Biaya yang Masih Harus Dibayar	27	2.919.371.738.728	1.563.819.232.188
Ulang Pajak Jangka Pendek	11	2.537.827.996.413	1.106.641.717.053
Ulang Muka Kontrak Jangka Pendek			
Pihak Berelasi	26, 55	50.089.343.438	56.376.030.320
Pihak Ketiga	26	544.570.660.736	643.521.030.622
Ulang Bank Jangka Panjang			
yang Jatuh Tempo dalam Selang	31	315.275.858.301	1.220.249.261.405
Liabilitas Sewa Guna Usaha Jangka Panjang			
yang Jatuh Tempo dalam Selang	36	4.659.389.210	30.379.472.255
Ulang Pembelian Aset Tetap Bagian Lancar	33	-	-
Surat Utang Jangka Menengah	28	-	8.710.487
Ulang Obligasi Jangka Pendek - Bersih	29	7.020.963.643.191	300.000.000.000
Liabilitas Jangka Pendek Lainnya	30	653.230.951.538	2.835.442.315.500
TOTAL LIABILITAS JANGKA PENDEK		27.300.293.001.474	48.564.972.535.677
LIABILITAS JANGKA PANJANG			
Ulang Bank Jangka Panjang			
Pihak Berelasi	31, 55	29.157.083.816.668	9.123.406.994.528
Pihak Ketiga	31	20.014.864.779.383	13.962.933.179.961
Ulang Ventura Bersama Jangka Panjang			
Pihak Berelasi	32	234.589.291.341	229.502.398.341
Pihak Ketiga	32	808.953.698.890	740.725.340.889
Ulang Lembaga Keuangan Non Bank Jangka Panjang			
Pihak Berelasi	24	1.354.581.216.553	1.592.823.332.994
Pihak Ketiga	24	1.005.859.292.154	1.308.618.789.298
Ulang Bruto Jangka Panjang			
Pihak Ketiga	25	621.583.465.598	771.727.886.749
Ulang Muka Kontrak Jangka Panjang			
Pihak Berelasi	35, 55	12.076.910.981	14.021.978.542
Pihak Ketiga	35	394.524.819.668	393.580.006.770
Liabilitas Pajak Tangguhan	11	5.669.247.130	7.288.529.672
Ulang Pajak Jangka Panjang	11	851.395.719.132	725.300.038.436
Ulang Liabilitas Sewa Guna Usaha Jangka Panjang	36	60.861.324.487	60.758.944.510
Ulang Lain-lain Jangka Panjang			
Pihak Ketiga	34	1.525.808.998.059	2.025.478.455.188
Surat Utang Jangka Menengah Jangka Panjang	28	250.000.000.000	-
Ulang Obligasi Jangka Panjang - Bersih	29	4.476.591.996.695	9.728.155.364.379
Liabilitas Imbalan Kerja	37	65.441.061.297	89.048.141.181
TOTAL LIABILITAS JANGKA PANJANG		60.839.885.638.036	40.773.569.381.438
TOTAL LIABILITAS		88.140.178.639.510	89.338.541.917.315
EKUITAS			
Modal Saham			
Modal Saham - Nilai Nominal Rp 100 per Saham			
Modal Dasar - 1 Dwi Warna Seri A Dwi Warna dan			
54.295.803.999 Saham Seri B pada 31 Desember 2021,			
Modal Dasar - 1 Saham Seri A Dwi Warna dan			
25.999.999.999 Saham Seri B pada 31 Desember 2020 dan 2019/ 1 Januari 2020			
Modal Ditempatkan dan Disetor Penuh -			
1 Saham Seri A Dwi Warna dan 26.315.886.474			
Saham Seri B pada 31 Desember 2021,			
Modal Ditempatkan dan Disetor Penuh -			
1 Saham Seri A Dwi Warna dan 13.573.902.999			
Saham Seri B pada 31 Desember 2020,			
Modal Ditempatkan dan Disetor Penuh -			
1 Saham Seri A Dwi Warna dan 13.573.902.999			
Saham Seri B pada 31 Desember 2019/ 1 Januari 2020	38	2.631.588.647.500	1.357.395.099.999
Tambahan Modal Disetor	39	12.495.837.749.847	5.849.531.302.847
Saldo Laba	40		
Telah Ditentukan Penggunaannya			
Belum Ditentukan Penggunaannya			
Komponen Ekuitas Lainnya			
Jumlah Ekuitas yang Dapat Diatribusikan			
Kepada Pemilik Entitas Intuk			
Kepentingan Non-Pengendali	47	10.069.773.369.275	3.196.407.316.294
JUMLAH EKUITAS		15.461.433.243.830	11.429.106.490.010
JUMLAH LIABILITAS DAN EKUITAS		103.601.811.883.340	100.767.648.407.325

^{*)} Disajikan kembali pada Catatan 61

^{*)} As restated in Note 61

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 WASKITA KARYA (PERSERO) Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir
31 Desember 2021 dan 2020
(Dalam Rupiah Penuh)

**PT WASKITA KARYA (PERSERO) Tbk
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2021 dan 2020
(In Full of Rupiah)

	Catatan/ Notes	2021 Rp	2020*) Rp	
Pendapatan Usaha	41, 55	12.224.128.315.553	16.190.456.515.103	Revenues
Beban Pokok Pendapatan	42	(10.325.642.190.087)	(15.136.023.660.455)	Cost of Revenues
LABA BRUTO		1.898.486.125.466	1.054.432.854.648	GROSS PROFIT
Beban Penjualan	43	(46.484.305.094)	(389.921.044.656)	Selling Expenses
Beban Umum dan Administrasi	43	(2.258.616.431.599)	(4.334.417.918.832)	General and Administrative Expenses
Beban Pajak Final	11	(240.314.834.015)	(357.036.198.688)	Final Tax Expenses
Pendapatan Bunga		985.757.639.509	750.125.330.133	Interest Income
Keuntungan (Kerugian) Selisih Kurs - Bersih		662.025.553	(2.604.955.797)	Gain (Loss) on Foreign Exchange Rates - Net
Pendapatan (Beban) Lain - lain - Bersih	44	3.736.078.859.116	(219.305.277.471)	Others Income (Expense) - Net
LABA (RUGI) SEBELUM BEBAN KEUANGAN, BAGIAN LABA BERSIH ENTITAS ASOSIASI DAN VENTURA BERSAMA		4.075.569.078.936	(3.498.727.210.663)	PROFIT (LOSS) BEFORE FINANCIAL CHARGES, EQUITY IN NET INCOME OF ASSOCIATES AND JOINT VENTURES
Beban Keuangan	45	(4.840.185.769.843)	(4.677.332.458.300)	Financial Charges
Bagian Rugi Bersih				Equity in Net Loss
Entitas Asosiasi dan Ventura Bersama	46	(321.624.042.892)	(648.845.699.537)	of Associates and Joint Ventures
RUGI SEBELUM PAJAK		(1.086.240.733.799)	(9.024.905.368.500)	LOSS BEFORE TAX
Beban Pajak Penghasilan	11	(752.492.708.176)	(262.887.829.312)	Income Tax Expenses
RUGI TAHUN BERJALAN		(1.838.733.441.975)	(9.287.793.197.812)	LOSS FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang Tidak Akan Direklasifikasi Kemudian ke Laba Rugi				Items that Will Not Be Reclassified to Profit and Loss
Surplus (Defisit) Revaluasi Aset Tetap		79.249.332.811	(68.445.793.356)	Revaluation Surplus (Deficit) on Fixed Assets
Pengukuran Kembali Program				Remeasurement of Defined
Imbalan Pasti - Bersih		41.300.356.613	94.597.165.158	Benefit Obligations - Net
Pos-pos yang Akan Direklasifikasi Kemudian ke Laba Rugi				Items that May Be Reclassified Subsequently to Profit and Loss
Selisih Kurs Penjabaran				Exchange Differences on Translation
Laporan Keuangan dari Kegiatan				of Financial Statements in
Operasi Luar Negeri		33.609.488	(103.023.611)	Foreign Operational
Penghasilan Komprehensif Lain				Total Other Comprehensive
Tahun Berjalan		120.583.298.912	26.048.348.191	Income For The Year
TOTAL RUGI KOMPREHENSIF PADA TAHUN BERJALAN		(1.718.150.143.063)	(9.261.744.849.621)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
RUGI YANG DAPAT DIATRIBUSIKAN KEPADA:				LOSS ATTRIBUTABLE TO:
Pemilik Entitas Induk		(1.096.212.049.912)	(7.359.679.861.100)	Owners of the Parent Entity
Kepentingan Non-Pengendali	47	(742.521.392.063)	(1.928.113.336.712)	Non-Controlling Interest
RUGI TAHUN BERJALAN		(1.838.733.441.975)	(9.287.793.197.812)	LOSS FOR THE YEAR
JUMLAH RUGI KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE LOSS ATTRIBUTABLE TO:
Pemilik Entitas Induk		(975.628.751.000)	(7.333.631.512.909)	Owners of the Parent Entity
Kepentingan Non-Pengendali	47	(742.521.392.063)	(1.928.113.336.712)	Non-Controlling Interest
JUMLAH RUGI KOMPREHENSIF PADA TAHUN BERJALAN		(1.718.150.143.063)	(9.261.744.849.621)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
Rugi per saham				Loss per share
Dasar	48	(41,66)	(542,19)	Basic

*) Disajikan kembali pada Catatan 61

*) As restated in Note 61

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

Lampiran 03. Laporan Keuangan Tahun 2021-2022

The original consolidated financial statements included herein are in the Indonesian language.

**PT WASKITA KARYA (PERSERO) TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**PT WASKITA KARYA (PERSERO) TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2022 and 2021
(Expressed in full Rupiah amount, unless otherwise stated)

	Catatan/ Notes	2022 Rp	2021*) Rp	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	3, 54	8.945.714.916.516	13.165.761.250.874	Cash and Cash Equivalents
Investasi Jangka-Pendek	4	136.806.369.970	47.280.221.724	Short-Term Investments
Piutang Usaha - Bersih				Accounts Receivable - Net
Pihak Berelasi	5, 54	1.416.358.282.935	2.506.158.442.342	Related Parties
Pihak Ketiga	5	450.935.922.784	400.920.189.263	Third Parties
Piutang Retensi - Bersih				Retention Receivables - Net
Pihak Berelasi	7, 54	1.257.150.648.923	1.443.068.959.962	Related Parties
Pihak Ketiga	7	206.601.822.823	204.847.451.427	Third Parties
Piutang Lain-lain lancar - Bersih				Other Current Receivables - Net
Pihak Berelasi	8, 54	6.851.200.149.571	6.205.296.460.355	Related Parties
Pihak Ketiga	8	315.450.751.904	454.736.145.956	Third Parties
Piutang Ventura Bersama	6, 54	248.477.981.675	225.286.989.038	Joint Ventures Receivable
Persediaan - Bersih	9	4.283.460.177.987	4.355.127.352.039	Inventories - Net
Tagihan Bruto Kepada Pengguna Jasa - Bersih				Gross Amounts Due From Customers - Net
Pihak Berelasi	10, 54	6.334.181.533.279	8.340.381.277.919	Related Parties
Pihak Ketiga	10	1.543.483.209.458	965.274.007.013	Third Parties
Aset Keuangan Atas Proyek Koneksi Bagian Lancar	21	25.000.237.835	6.203.426.823	Financial Asset From Concession Project - Current Portion
Pajak Dibayar Dimuka	11a	584.026.841.825	1.671.734.865.062	Prepaid Taxes
Uang Muka dan Biaya Dibayar Dimuka	12	831.394.085.964	1.181.765.732.101	Advances and Prepayments
Aset Tidak Lancar yang Dimiliki untuk Dijual	16, 19	--	1.414.766.634.427	Non-Current Assets Held for Sale
TOTAL ASET LANCAR		33.430.242.924.449	42.588.609.406.325	TOTAL CURRENT ASSETS
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Investasi Pada Entitas Asosiasi dan Ventura Bersama	13	2.608.505.681.094	4.000.736.513.042	Investment in Associates and Joint Ventures
Piutang Lain-lain Tidak Lancar - Bersih				Other Non-Current Receivables - Net
Pihak Berelasi	8, 54	1.937.590.465.399	--	Related Parties
Pihak Ketiga	8	--	67.237.682.127	Third Parties
Properti Investasi	14	317.540.434.513	317.540.434.513	Investment Properties
Investasi Jangka Panjang Lainnya	15	869.738.189.820	868.519.089.820	Other Long-Term Investments
Aset Tetap - Bersih	16	6.137.155.474.852	5.413.149.771.834	Fixed Assets - Net
Aset Hak Guna - Bersih	17	39.630.661.357	68.827.425.258	Right-of-Use Assets - Net
Goodwill	18	4.025.903.165.936	1.393.315.461.804	Goodwill
Aset Tak Berwujud				Intangible Assets
Hak Pengusahaan Jalan Tol	20	47.516.803.311.042	48.143.910.477.938	Toll Road Concession Rights
Aset Keuangan atas Proyek Koneksi	21	313.400.181.972	338.400.419.805	Financial Assets from Concession Project
Aset Pajak Tangguhan	11d	14.692.805.654	37.409.344.294	Deferred Tax Assets
Aset Lain-lain	19	1.021.313.332.758	363.955.856.580	Other Assets
TOTAL ASET TIDAK LANCAR		64.802.073.704.397	61.013.002.477.015	TOTAL NON-CURRENT ASSETS
TOTAL ASET		98.232.316.628.846	103.601.611.883.340	TOTAL ASSETS

*) Direklasifikasi pada Catatan 58

*) As reclassified in Note 58

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

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

The original consolidated financial statements included herein are in the Indonesian language.

**PT WASKITA KARYA (PERSERO) TBK
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Tanggal 31 Desember 2022 dan 2021
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**PT WASKITA KARYA (PERSERO) TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2022 and 2021
(Expressed in full Rupiah amount, unless otherwise stated)

	Catatan/ Notes	2022 Rp	2021*) Rp	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang Usaha				Accounts Payable
Pihak Berelasi	22, 54	526.517.644.806	361.722.850.288	Related Parties
Pihak Ketiga	22	6.922.631.691.528	7.142.179.680.578	Third Parties
Utang Bank Jangka Pendek				Short-Term Bank Loans
Pihak Berelasi	23, 54	--	2.090.463.374.721	Related Parties
Pihak Ketiga	23	814.050.356.046	2.119.767.972.594	Third Parties
Utang Bruto Subkontraktor Jangka Pendek				Short-Term Gross Amounts Due to Subcontractors
Pihak Berelasi	25, 54	10.653.536.808	56.075.913.321	Related Parties
Pihak Ketiga	25	1.405.919.006.312	1.385.363.043.639	Third Parties
Biaya yang Masih Harus Dibayar	27	1.037.950.981.271	2.919.371.738.728	Accrued Expenses
Utang Muka Kontrak Jangka Pendek	11b	3.390.069.013.227	2.537.827.996.413	Short-Term Taxes Payables
Pihak Berelasi	26, 54	1.366.379.858	50.089.343.438	Advances on Short-Term Contracts
Pihak Ketiga	26	794.891.016.374	544.570.660.736	Related Parties
Pihak Ketiga				Third Parties
Liabilitas Jangka Panjang yang Jatuh Tempo dalam Satu Tahun:				Current Maturities of Long-Term Liabilities:
Utang Bank	31	278.498.960.269	315.275.658.301	Bank Loans
Liabilitas Sewa Guna Usaha	35	5.947.090.064	4.659.389.210	Lease Liabilities
Surat Utang Jangka Menengah	28	250.000.000.000	--	Medium Term Notes
Utang Obligasi - Bersih	29	5.203.335.622.504	7.020.963.643.191	Bonds Payable - Net
Liabilitas Jangka Pendek Lainnya	30	810.455.686.223	653.230.951.539	Other Short-Term Liabilities
TOTAL LIABILITAS JANGKA PENDEK		21.452.886.385.290	27.201.562.416.697	TOTAL CURRENT LIABILITIES
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Utang Bank Jangka Panjang				Long-Term Bank Loans
Pihak Berelasi	31, 54	27.748.731.006.482	28.882.889.040.801	Related Parties
Pihak Ketiga	31	18.722.152.107.875	20.289.059.555.250	Third Parties
Utang Ventura Bersama Jangka Panjang				Long-Term Joint Venture Payables
Pihak Berelasi	32, 54	140.760.615.999	234.589.291.341	Related Parties
Pihak Ketiga	32	861.007.944.418	808.953.698.890	Third Parties
Utang Lembaga Keuangan Non Bank Jangka Panjang				Long-Term Non-Bank Financial Institution Loans
Pihak Berelasi	24, 54	3.442.555.944.889	1.354.581.216.553	Related Parties
Pihak Ketiga	24	1.096.291.023.651	1.005.859.292.154	Third Parties
Utang Bruto Jangka Panjang				Long-Term Gross Amounts Due to Subcontractors
Pihak Berelasi	25	726.133.597.759	621.583.465.598	Third Parties
Uang Muka Kontrak Jangka Panjang				Advances on Long-Term Contracts
Pihak Berelasi	34, 54	42.525.879.475	77.074.910.981	Related Parties
Pihak Ketiga	34	646.114.112.796	329.526.819.668	Third Parties
Liabilitas Pajak Tangguhan	11d	6.100.593.183	5.669.247.130	Deferred Tax Liabilities
Utang Pajak Jangka Panjang	11b	395.990.566.546	851.395.719.132	Long-Term Taxes Payable
Utang Lain-lain Jangka Panjang				Other Long-Term Payables
Pihak Berelasi	33	1.557.883.427.681	1.624.539.582.836	Third Parties
Pihak Ketiga				Third Parties
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian Jatuh Tempo dalam Satu Tahun:				Long-Term Liabilities - Net of Current Maturities:
Liabilitas Sewa Guna Usaha	35	32.463.806.486	60.861.324.487	Lease Liabilities
Surat Utang Jangka Menengah	28	475.000.000.000	250.000.000.000	Medium Term Notes
Utang Obligasi - Bersih	29	5.455.451.204.965	4.476.591.996.695	Bonds Payable - Net
Sukuk Mudharabah	29	1.144.905.871.186	--	Sukuk Mudharabah
Liabilitas Imbalan Kerja	36	40.677.859.399	65.441.061.297	Employee Benefit Liabilities
TOTAL LIABILITAS JANGKA PANJANG		62.534.745.562.790	60.938.616.222.813	TOTAL NON-CURRENT LIABILITIES
TOTAL LIABILITAS		83.987.631.948.080	88.140.178.639.510	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal Saham				Share Capital
Modal Saham - Nilai Nominal Rp 100 per Saham				Share Capital - Rp 100 per Value per Share
Modal Dasar - 1 Saham Seri A Dwi Warna dan 54.295.803.999 Saham Seri B pada 31 Desember 2022 dan 31 Desember 2021				Authorized Capital - 1 Dwi Warna Series A Shares and 54,295,803,999 Series B Shares at December 31, 2022 and December 31, 2021
Modal Ditempatkan dan Disetor Penuh - 1 Saham Seri A Dwi Warna dan 28.806.807.016 Saham Seri B pada 31 Desember 2022				Subscribed and Fully Paid Capital 1 Dwi Warna Series A Shares and 28,806,807,016 Series B Shares at December 31, 2022
Modal Ditempatkan dan Disetor Penuh - 1 Saham Seri A Dwi Warna dan 26.315.886.475 Saham Seri B pada 31 Desember 2021				Subscribed and Fully Paid Capital 1 Dwi Warna Series A Shares and 26,315,886,475 Series B Shares at December 31, 2021
Tambahan Modal Disetor	37	2.880.680.701.600	2.631.588.647.500	Additional Paid-in Capital
Saldo Laba (Defisit)	39	13.565.914.226.785	12.495.837.749.847	Retained Earnings (Deficit)
Telah Ditentukan Penggunaannya				Appropriated
Belum Ditentukan Penggunaannya				Unappropriated
Komponen Ekuitas Lainnya				Other Components of Equity
Jumlah Ekuitas yang Dapat Diatribusikan Kepada Pemilik Perusahaan		9.099.345.111.413	10.069.773.369.275	Total Equity Attributable to Owners of the Company
Keperluan Non-Pengendali	46	5.145.339.569.353	5.391.659.874.555	Non-Controlling Interests
JUMLAH EKUITAS		14.244.684.680.766	15.461.433.243.830	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		98.232.316.628.846	103.601.611.883.340	TOTAL LIABILITIES AND EQUITY

*) Direklasifikasi pada Catatan 58

*) As reclassified in Note 58

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

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

The original consolidated financial statements included herein are in the Indonesian language.

**PT WASKITA KARYA (PERSERO) TBK
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**

Untuk Tahun-tahun yang Berakhir pada Tanggal
31 Desember 2022 dan 2021
(Disajikan dalam Rupiah penuh, kecuali dinyatakan lain)

**PT WASKITA KARYA (PERSERO) TBK
AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**

For the Years Ended
December 31, 2022 and 2021
(Expressed in full Rupiah amount, unless otherwise stated)

	Catatan/ Notes	2022 Rp	2021*) Rp	
Pendapatan Usaha	40, 54	15.302.872.338.467	12.224.128.315.553	Revenues
Beban Pokok Pendapatan	41	(13.853.534.333.619)	(10.325.642.190.087)	Cost of Revenues
LABA BRUTO		1.449.338.004.848	1.898.486.125.466	GROSS PROFIT
Beban Penjualan	42	(42.193.324.081)	(46.484.305.094)	Selling Expenses
Beban Umum dan Administrasi	42	(2.412.171.385.796)	(2.034.110.066.390)	General and Administrative Expenses
Beban Pajak Final	11e	(312.796.176.715)	(240.314.834.015)	Final Tax Expenses
Pendapatan Bunga		1.154.814.435.650	985.757.639.509	Interest Income
Keuntungan Selisih Kurs - Bersih		2.725.349.759	662.025.553	Gain on Foreign Exchange - Net
Pendapatan Lain - lain - Bersih	43	2.128.656.607.525	3.511.572.493.907	Other Income - Net
LABA SEBELUM BEBAN KEUANGAN DAN LABA (RUGI) BERSIH ENTITAS ASOSIASI DAN VENTURA BERSAMA		1.968.373.511.190	4.075.569.078.936	PROFIT BEFORE FINANCIAL CHARGES AND EQUITY IN NET PROFIT (LOSS) OF ASSOCIATES AND JOINT VENTURES
Beban Keuangan	44	(4.286.996.169.770)	(4.840.185.769.843)	Finance Charges
Bagian Laba (Rugi) Bersih Entitas Asosiasi dan Ventura Bersama	45	1.077.847.931.007	(321.624.042.892)	Equity in Net Profit (Loss) of Associates and Joint Ventures
RUGI SEBELUM PAJAK		(1.240.774.727.573)	(1.086.240.733.799)	LOSS BEFORE TAX
Beban Pajak Penghasilan	11c	(431.959.079.487)	(752.492.708.176)	Income Tax Expenses
RUGI TAHUN BERJALAN		(1.672.733.807.060)	(1.838.733.441.975)	LOSS FOR THE YEAR
PENGHASILAN (BEBAN) KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME (LOSS)
Pos-pos yang Tidak Akan Direklasifikasi Kemudian ke Laba Rugi				Items that Will Not Be Reclassified Subsequently to Profit or Loss
(Defisit) Surplus Revaluasi Aset Tetap		(377.000.127)	79.249.332.811	Revaluation (Deficit) Surplus on Fixed Assets
Pengukuran Kembali Program Imbalan Pasti - Bersih		(34.916.457.982)	41.300.356.613	Remeasurement of Defined Benefit Obligations - Net
Pos yang Akan Direklasifikasi Kemudian ke Laba Rugi				Item that May Be Reclassified Subsequently to Profit or Loss
Selisih Kurs Penjabaran Laporan Keuangan dari Kegiatan Operasi Luar Negeri		(795.589.876)	33.609.488	Exchange Differences on Translation of Financial Statements of Foreign Operations
Penghasilan (Beban) Komprehensif Lain Tahun Berjalan		(36.089.047.985)	120.583.298.912	Total Other Comprehensive Income (Loss) For The Year
TOTAL RUGI KOMPREHENSIF PADA TAHUN BERJALAN		(1.708.822.855.045)	(1.718.150.143.063)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
LABA (RUGI) YANG DAPAT DIATRIBUSIKAN KEPADA:				PROFIT (LOSS) ATTRIBUTABLE TO:
Pemilik Perusahaan		(1.899.817.183.583)	(1.096.212.049.912)	Owners of the Company
Kepentingan Non-Pengendali	46	227.083.376.523	(742.521.392.063)	Non-Controlling Interest
RUGI TAHUN BERJALAN		(1.672.733.807.060)	(1.838.733.441.975)	LOSS FOR THE YEAR
JUMLAH LABA (RUGI) KOMPREHENSIF YANG DAPAT DIATRIBUSIKAN KEPADA:				TOTAL COMPREHENSIVE INCOME (LOSS) ATTRIBUTABLE TO:
Pemilik Perusahaan		(1.935.906.231.568)	(975.628.751.000)	Owners of the Company
Kepentingan Non-Pengendali	46	227.083.376.523	(742.521.392.063)	Non-Controlling Interest
JUMLAH RUGI KOMPREHENSIF PADA TAHUN BERJALAN		(1.708.822.855.045)	(1.718.150.143.063)	TOTAL COMPREHENSIVE LOSS FOR THE YEAR
Rugi per saham				Loss per share
Dasar	47	(65,95)	(41,66)	Basic

*) Direklasifikasi pada Catatan 58

*) As reclassified in Note 58

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

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

Lampiran 04. Data Variabel Model Altman

A. Menghitung Rasio *Working Capital*

Thn	Current Assets (CA)	Current Liabilities (CL)	CA-CL
2018	Rp 66.989.129.822.191	Rp 56.799.725.099.343	Rp 10.189.404.722.848
2019	Rp 49.037.842.886.120	Rp 45.023.495.139.583	Rp 4.014.347.746.537
2020	Rp 28.755.275.700.187	Rp 48.564.972.535.877	-Rp 19.809.696.835.690
2021	Rp 42.588.609.406.325	Rp 27.201.562.416.697	Rp 15.387.046.989.628
2022	Rp 33.430.242.924.449	Rp 21.131.653.573.909	Rp 12.298.589.350.540

Sumber: Data Diolah, 2024.

B. Menghitung Rasio *Earnings Before Interest and Taxes* (EBIT)

Thn	Laba Sebelum Pajak	Beban Keuangan	EBIT
2018	Rp 5.536.442.504.008	Rp 2.459.241.670.378	Rp 7.995.684.174.386
2019	Rp 1.328.649.961.839	Rp 3.620.533.969.507	Rp 4.949.183.931.346
2020	-Rp 9.024.905.368.500	Rp 4.877.332.458.300	-Rp 4.147.572.910.200
2021	-Rp 1.086.240.733.799	Rp 4.840.185.769.843	Rp 3.753.945.036.044
2022	-Rp 1.240.774.727.573	Rp 4.286.996.169.770	Rp 3.046.221.442.197

Sumber: Data Diolah, 2024.

C. Menghitung Rasio *Market Value of Equity* (MVE)

Thn	Harga Saham Beredar	Harga Saham	MVE
2018	Rp 13.573.902.600	Rp 1.680	Rp 22.804.156.368.000
2019	Rp 13.573.951.000	Rp 1.485	Rp 20.157.317.235.000
2020	Rp 13.573.951.000	Rp 1.440	Rp 19.546.489.440.000
2021	Rp 13.573.951.000	Rp 635	Rp 8.619.458.885.000
2022	Rp 28.806.807.016	Rp 360	Rp 10.370.450.525.760

Sumber: Data Diolah, 2024.

Lampiran 05. Data Variabel Model Springate

A. Menghitung Rasio *Working Capital*

Thn	Current Assets (CA)	Current Liabilities (CL)	CA-CL
2018	Rp 66.989.129.822.191	Rp 56.799.725.099.343	Rp 10.189.404.722.848
2019	Rp 49.037.842.886.120	Rp 45.023.495.139.583	Rp 4.014.347.746.537
2020	Rp 28.755.275.700.187	Rp 48.564.972.535.877	-Rp 19.809.696.835.690
2021	Rp 42.588.609.406.325	Rp 27.201.562.416.697	Rp 15.387.046.989.628
2022	Rp 33.430.242.924.449	Rp 21.131.653.573.909	Rp 12.298.589.350.540

Sumber: Data Diolah, 2024.



Lampiran 06. Perhitungan dan Hasil Analisis Model Altman

A. Nilai Variabel Model Altman

Tahun	X1	X2	X3	X4	X5
2018	0,08	0,07	0,06	0,24	0,39
2019	0,03	0,07	0,04	0,22	0,26
2020	-0,20	0,06	-0,04	0,22	0,16
2021	0,15	0,07	0,04	0,10	0,12
2022	0,13	0,10	0,03	0,12	0,16

Sumber: Data Diolah, 2024.

B. Hasil Perhitungan Model Altman

$$Z = 1,2X1 + 1,4X2 + 3,3X3 + 0,6X4 + 1,0X5$$

Tahun	1,2(X1)	1,4(X2)	3,3(X3)	0,6(X4)	1,0(X5)	Z-Score	Status
2018	0,0983	0,0986	0,2121	0,1433	0,3922	0,9445	Bangkrut
2019	0,0393	0,0978	0,1332	0,1294	0,2560	0,6557	Bangkrut
2020	-0,2359	0,0907	-0,1358	0,1313	0,1607	0,0109	Bangkrut
2021	0,1782	0,1040	0,1196	0,0587	0,1180	0,5784	Bangkrut
2022	0,1502	0,1417	0,1023	0,0741	0,1558	0,6241	Bangkrut

Sumber: Data Diolah, 2024.



Lampiran 07. Perhitungan dan Hasil Analisis Model Springate

A. Nilai Variabel Model Springate

Tahun	A	B	C	D
2018	0,08	0,06	0,10	0,39
2019	0,03	0,04	0,03	0,26
2020	-0,20	-0,03	-0,19	0,16
2021	0,15	0,04	-0,04	0,12
2022	0,13	0,02	-0,06	0,16

Sumber: Data Diolah, 2024.

B. Hasil Perhitungan Model Springate

$$S = 1,03A + 3,07B + 0,66C + 0,4D$$

Tahun	1,03(A)	3,07(B)	0,66(C)	0,4(D)	S-Score	Status
2018	0,0844	0,1966	0,0643	0,1569	0,5022	Bangkrut
2019	0,0337	0,1312	0,0195	0,1024	0,2868	Bangkrut
2020	-0,2025	-0,1066	-0,1235	0,0643	-0,3683	Bangkrut
2021	0,1530	0,1208	-0,0264	0,0472	0,2946	Bangkrut
2022	0,1290	0,0615	-0,0388	0,0623	0,2140	Bangkrut

Sumber: Data Diolah, 2024.



Lampiran 08. Perhitungan dan Hasil Analisis Model Zmijewski

A. Nilai Variabel Model Zmijewski

Tahun	X1	X2	X3
2018	0,04	0,77	1,18
2019	0,01	0,76	1,09
2020	-0,09	0,89	0,67
2021	-0,02	0,85	1,57
2022	-0,02	0,85	1,58

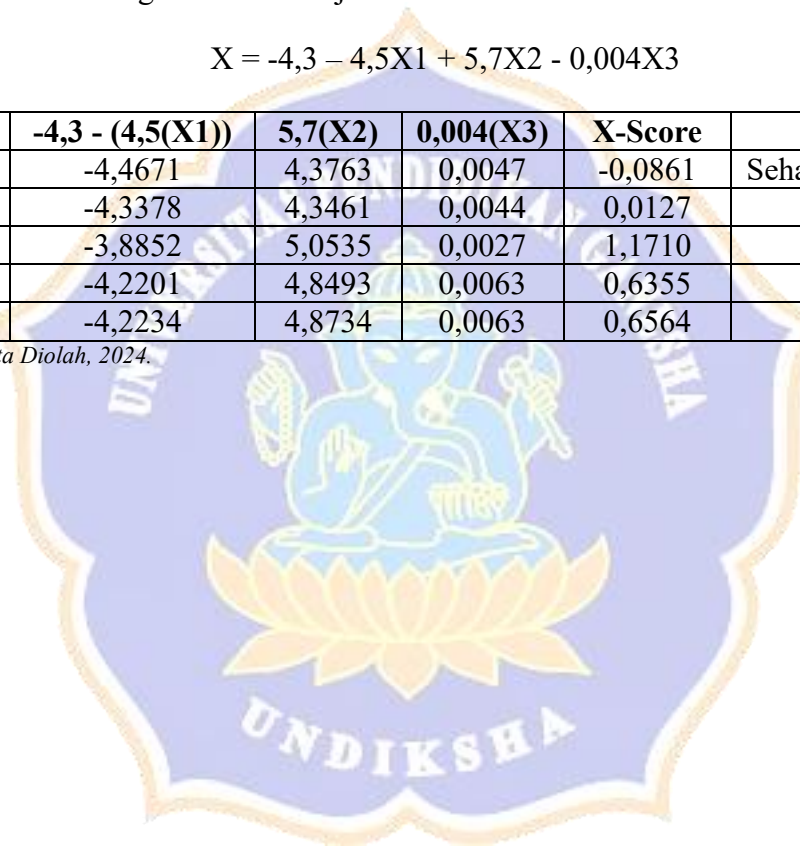
Sumber: Data Diolah, 2024.

B. Hasil Perhitungan Model Zmijewski

$$X = -4,3 - 4,5X_1 + 5,7X_2 - 0,004X_3$$

Tahun	-4,3 - (4,5(X1))	5,7(X2)	0,004(X3)	X-Score	Status
2018	-4,4671	4,3763	0,0047	-0,0861	Sehat/Tidak Bangkrut
2019	-4,3378	4,3461	0,0044	0,0127	Bangkrut
2020	-3,8852	5,0535	0,0027	1,1710	Bangkrut
2021	-4,2201	4,8493	0,0063	0,6355	Bangkrut
2022	-4,2234	4,8734	0,0063	0,6564	Bangkrut

Sumber: Data Diolah, 2024.



RIWAYAT HIDUP



I Gede Eka Surya Arsana Putra lahir di Singaraja pada tanggal 29 September 2002. Penulis lahir dari pasangan suami istri Bapak I Ketut Putu Arsana (Alm) dan Ibu Ni Putu Sri Sutrisnawati. Penulis berkebangsaan Indonesia dan beragama Hindu. Kini penulis bertempat di BTN Gria Kerobokan Permai Blok C No. 10, Desa Kerobokan, Kecamatan Sawan, Kabupaten Buleleng, Provinsi Bali. Penulis menyelesaikan pendidikan dasar di SD Negeri 3 Banjar Jawa dan lulus pada tahun 2014. Kemudian penulis melanjutkan di SMP Negeri 1 Singaraja dan lulus pada tahun 2017. Pada tahun 2020, penulis lulus dari SMA Negeri 4 Singaraja dan melanjutkan ke Strata 1 Program Studi Akuntansi di Universitas Pendidikan Ganesha. Pada semester akhir tahun 2024 penulis telah menyelesaikan Skripsi yang berjudul “Analisis Prediksi Kebangkrutan Menggunakan Model Altman Z-Score, Springate, dan Zmijewski dari Laporan Keuangan PT Waskita Karya Tbk Periode Tahun 2018-2022”. Penulis terdaftar sebagai mahasiswa Program Studi Strata 1 Akuntansi di Universitas Pendidikan Ganesha mulai tahun 2020 sampai 2024.

