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## LAMPIRAN-LAMPIRAN

### Lampiran 1. Perhitungan Transaksi Intra Perusahaan

(Dalam Jutaan Rupiah)

Jenis Eliminasi	Debit	Kredit	Rincian Perhitungan	Penjelasan
<b>PENDAPATAN &amp; BEBAN</b>				
Pendapatan Penjualan Antar Perusahaan	439.141		$= \sum$ Penjualan antar perusahaan dalam grup <ul style="list-style-type: none"> <li>• PTHK → WSKT: 119.843</li> <li>• PTHK → WIKA: 51.458</li> <li>• WSKT → PTHK: 81.065</li> <li>• WSKT → WIKA: 60.217</li> <li>• WIKA → PTHK: 69.940</li> <li>• WIKA → WSKT: 56.618</li> </ul>	Menghilangkan seluruh pendapatan dari transaksi internal agar tidak menggandakan pendapatan grup
HPP dari Penjual Antar Perusahaan		108.246	$= \sum$ Harga perolehan barang yang dijual antar perusahaan <ul style="list-style-type: none"> <li>• PTHK → WSKT: 29.580</li> <li>• PTHK → WIKA: 12.685</li> <li>• WSKT → PTHK: 19.982</li> <li>• WSKT → WIKA: 14.790</li> <li>• WIKA → PTHK: 17.255</li> <li>• WIKA → WSKT: 13.954</li> </ul>	Menghilangkan HPP internal yang terkait dengan penjualan antar perusahaan
Laba Belum Direalisasi (dalam persediaan)		330.895	$=$ Selisih antara pendapatan dan HPP $439.141 - 108.246 = 330.895$	Mengurangi nilai persediaan yang mengandung laba internal
<b>NERACA</b>				
Piutang Antar Perusahaan		587.538	$= \sum$ Piutang antar perusahaan <ul style="list-style-type: none"> <li>• Piutang PTHK → WSKT: 149.732</li> <li>• Piutang PTHK → WIKA: 100.418</li> <li>• Piutang WSKT → PTHK: 119.865</li> <li>• Piutang WSKT → WIKA: 80.294</li> <li>• Piutang WIKA → PTHK: 89.691</li> <li>• Piutang WIKA → WSKT: 47.538</li> </ul>	Menghilangkan piutang antar perusahaan (aset lancar) karena di tingkat konsolidasi dianggap tidak ada
Utang Antar Perusahaan	428.166		$= \sum$ Utang antar perusahaan <ul style="list-style-type: none"> <li>• Utang PTHK → WSKT: 99.846</li> <li>• Utang PTHK → WIKA: 70.214</li> <li>• Utang WSKT → PTHK: 80.137</li> <li>• Utang WSKT → WIKA: 59.884</li> <li>• Utang WIKA → PTHK: 50.035</li> <li>• Utang WIKA → WSKT: 68.166</li> </ul>	Menghilangkan utang antar perusahaan (liabilitas lancar) karena di tingkat konsolidasi dianggap tidak ada
Penyesuaian Aset Lainnya	159.256			Penyesuaian nilai aset (selain piutang dan persediaan) terdampak transaksi internal
<b>TOTAL</b>	<b>1.026.679</b>	<b>1.026.679</b>	<b>Balance</b>	

**Sumber:** Data Laporan Keuangan PTHK, WSKT dan WIKA tahun 2024