

BAB V

KESIMPULAN DAN SARAN

A. Kesimpulan

Berdasarkan penelitian yang dilakukan oleh penulis mengenai pengaruh profitabilitas, likuiditas, intensitas modal, dan ukuran perusahaan terhadap agresivitas pajak pada perusahaan sub sektor property dan real estate yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2019 – 2023, dengan menggunakan sampel data dari 13 perusahaan. Hasil analisis menggunakan perangkat lunak SPSS (*Statistical Program for Social Science*) versi 25 menghasilkan kesimpulan sebagai berikut :

1. Hasil pengujian hipotesis pertama (H_1) dapat disimpulkan variabel profitabilitas yang diproksikan dengan ROI berpengaruh secara signifikan terhadap agresivitas pajak dengan nilai signifikansi sebesar $0,000 < 0,355$ maka (H_1) diterima.
2. Hasil pengujian hipotesis kedua (H_2) dapat disimpulkan variabel likuiditas yang diproksikan dengan CR berpengaruh secara signifikan terhadap agresivitas pajak dengan nilai signifikansi sebesar $0,297 < 0,355$ maka (H_2) diterima.
3. Hasil pengujian hipotesis ketiga (H_3) dapat disimpulkan variabel intensitas modal yang diproksikan dengan CIR tidak berpengaruh secara signifikan terhadap agresivitas pajak dengan nilai signifikansi sebesar $0,865 > 0,355$ maka (H_3) ditolak.
4. Hasil pengujian hipotesis keempat (H_4) dapat disimpulkan variabel ukuran perusahaan yang diproksikan dengan SIZE berpengaruh secara signifikan

terhadap agresivitas pajak dengan nilai signifikansi sebesar $0,153 < 0,355$ maka (H_4) diterima.

5. Hasil uji simultan (uji f) menunjukkan profitabilitas, likuiditas, intensitas modal dan ukuran perusahaan berpengaruh secara simultan terhadap agresivitas pajak. Hal ini dibuktikan dengan signifikansi sebesar $0,001 < 0,05$.

B. Saran

Hasil penelitian ini diharapkan dapat menjadi referensi bagi peneliti berikutnya untuk melakukan pengembangan dan pengujian yang lebih baik dan akurat. Oleh karena itu, penelitian ini menyajikan beberapa saran sebagai berikut:

1. Bagi Perusahaan

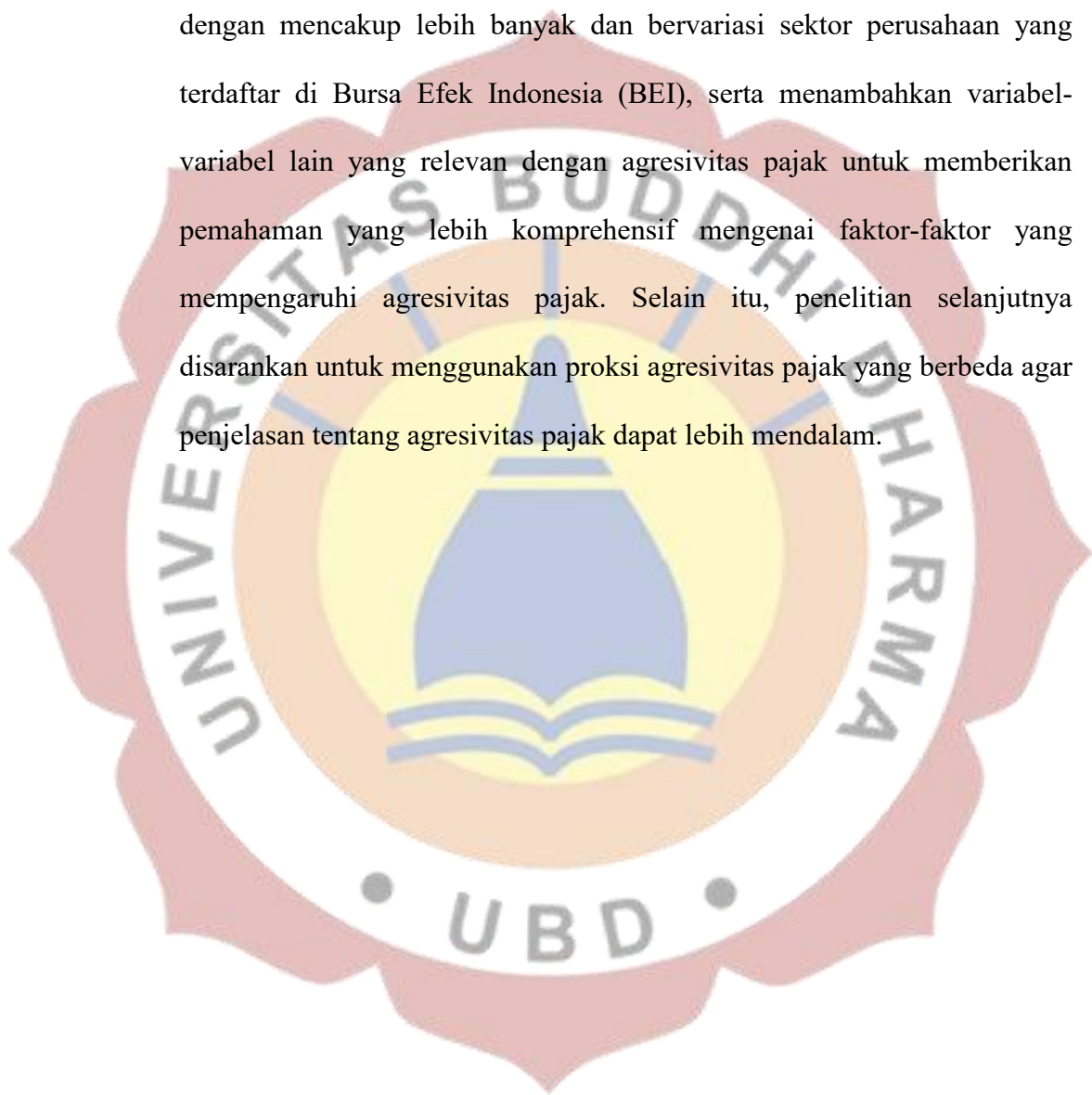
Hasil penelitian ini dapat menjadi masukan bagi perusahaan, terutama dalam hal agresivitas pajak. Perusahaan sektor properti dan real estate diharapkan menggunakan informasi ini untuk memastikan kepatuhan dalam pembayaran beban pajak sesuai dengan ketentuan dan peraturan yang berlaku, demi mendukung kesejahteraan bangsa dan negara.

2. Bagi Investor

Hasil penelitian ini dapat membantu investor dalam mempertimbangkan kinerja perusahaan dan kepatuhan pajak saat membuat keputusan investasi. Kebijakan pajak yang agresif dapat mempengaruhi berbagai pihak, termasuk investor, dunia usaha, dan pemerintah.

3. Bagi Peneliti Selanjutnya

Hasil penelitian ini diharapkan menjadi referensi bagi peneliti yang berminat pada topik serupa. Peneliti diharapkan dapat memperluas sampel dengan mencakup lebih banyak dan bervariasi sektor perusahaan yang terdaftar di Bursa Efek Indonesia (BEI), serta menambahkan variabel-variabel lain yang relevan dengan agresivitas pajak untuk memberikan pemahaman yang lebih komprehensif mengenai faktor-faktor yang mempengaruhi agresivitas pajak. Selain itu, penelitian selanjutnya disarankan untuk menggunakan proksi agresivitas pajak yang berbeda agar penjelasan tentang agresivitas pajak dapat lebih mendalam.



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SURAT IZIN SURVEI & RISET

No.SISR-13428/ICaMEL/09-2024

Menunjuk surat nomor 007/Perm./BAA/IX/2024 tanggal 13 September 2024 perihal permohonan izin penelitian bagi Mahasiswa Universitas Buddhi Dharma bersama ini kami memberikan izin mengakses dan menggunakan data-data pasar modal yang tersimpan di perusahaan kami untuk keperluan riset dan penyusunan Skripsi kepada peneliti di bawah ini:

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Lampiran I

Daftar Perusahaan Sampel

No.	Nama Perusahaan	Kode Perusahaan
1	PT BUMI SERPONG DAMAI Tbk	BSDE
2	PT CIPUTRA DEVELOPMENT Tbk	CTRA
3	PT PURADELTA LESTARI Tbk	DMAS
4	PT PERDANA GAPURAPRIMA Tbk	GPRA
5	PT JAYA REAL PROPERTY Tbk	JRPT
6	PT KAWASAN INDUSTRI JABABEKA Tbk	KIJA
7	PT METROPOLITAN KENTJANA Tbk	MKPI
8	PT METROPOLITAN LAND Tbk	MTLA
9	PT POLLUX HOTELS GROUP Tbk	POLI
10	PT PAKUWON JATI Tbk	PWON
11	PT RODA VIVATEX Tbk	RDTX
12	PT SURYAMAS DUTAMAKMUR Tbk	SMDM
13	PT SUMMARECON AGUNG Tbk	SMRA

Lampiran II

Hasil Perhitungan Variabel Profitabilitas (ROI)

No	Nama Perusahaan	Year	Lab a Bersih Tahun Berjalan	Aset	ROI
1	BSDE (PT. Bumi Serpong Damai Tbk.)	2019	3,130,076,103,452	54,444,849,052,447	0.0575
		2020	486,257,814,158	60,862,926,586,750	0.0080
		2021	1,538,840,956,173	61,469,712,165,656	0.0250
		2022	2,656,885,590,302	64,999,403,480,787	0.0409
		2023	2,259,456,837,723	66,827,648,486,393	0.0338
2	CTRA (PT. Ciputra Development Tbk.)	2019	1,283,281,000,000	36,196,024,000,000	0.0355
		2020	1,370,686,000,000	39,255,187,000,000	0.0349
		2021	2,087,716,000,000	40,668,411,000,000	0.0513
		2022	2,002,076,000,000	42,032,615,000,000	0.0476
		2023	1,909,025,000,000	44,115,215,000,000	0.0433
3	DMAS (PT. Puradelta Lestari Tbk.)	2019	1,335,420,919,293	7,616,971,029,620	0.1753
		2020	1,348,575,384,650	6,752,233,240,104	0.1997
		2021	714,858,418,799	6,113,941,603,354	0.1169
		2022	1,218,496,386,998	6,623,414,189,145	0.1840
		2023	1,210,892,246,433	6,718,508,462,422	0.1802
4	GPRA (PT. Perdana Gapuraprima Tbk.)	2019	55,222,657,634	1,705,918,986,765	0.0324
		2020	34,752,426,451	1,727,361,676,947	0.0201
		2021	49,537,431,683	1,760,551,462,449	0.0281
		2022	76,356,236,772	1,781,355,644,223	0.0429
		2023	96,478,579,108	1,954,231,417,989	0.0494
5	JRPT (PT. Jaya Real Property Tbk.)	2019	1,037,201,837,000	11,164,935,100,000	0.0929
		2020	1,013,418,153,000	11,481,521,265,000	0.0883
		2021	786,726,309,000	11,748,147,834,000	0.0670
		2022	879,772,894,000	12,251,800,500,000	0.0718
		2023	1,024,337,528,000	13,206,898,387,000	0.0776
6	KIJA (PT. Kawasan Industri Jababeka Tbk.)	2019	141,140,307,068	12,184,611,579,312	0.0116
		2020	45,249,873,535	12,200,175,979,870	0.0037
		2021	87,635,897,475	12,292,090,330,026	0.0071
		2022	40,980,837,130	13,110,459,383,600	0.0031
		2023	528,623,322,076	12,947,435,320,238	0.0408

No	Nama Perusahaan	Year	Laba Bersih Tahun Berjalan	Aset	ROI
7	MKPI (PT. Metropolitan Kentjana Tbk.)	2019	614,639,392,159	7,275,234,517,578	0.0845
		2020	231,113,916,843	7,622,918,065,733	0.0303
		2021	324,669,719,210	7,994,282,432,092	0.0406
		2022	701,335,731,285	8,155,939,004,812	0.0860
		2023	844,447,264,297	8,388,738,314,302	0.1007
8	MTLA (PT. Metropolitan Land Tbk.)	2019	487,622,000,000	6,107,364,000,000	0.0798
		2020	286,307,000,000	5,932,483,000,000	0.0483
		2021	380,666,000,000	6,409,548,000,000	0.0594
		2022	417,934,000,000	6,735,895,000,000	0.0620
		2023	492,910,000,000	7,220,711,000,000	0.0683
9	POLI (PT. Pollux Hotels Group Tbk.)	2019	54,643,639,689	2,325,578,782,725	0.0235
		2020	17,438,462,295	2,473,039,414,917	0.0071
		2021	35,847,355,212	2,440,573,927,925	0.0147
		2022	155,049,779,830	2,583,234,248,023	0.0600
		2023	92,392,176,458	3,245,188,408,915	0.0285
10	PWON (PT. Pakuwon Jati Tbk.)	2019	3,239,796,227,000	26,095,153,343,000	0.1242
		2020	1,119,113,010,000	26,458,805,377,000	0.0423
		2021	1,550,434,339,000	28,866,081,129,000	0.0537
		2022	1,831,130,001,000	30,602,179,916,000	0.0598
		2023	2,381,869,254,000	32,710,786,983,000	0.0728
11	RDTX (PT. Roda Vivatex Tbk.)	2019	232,773,280,699	2,795,788,452,762	0.0833
		2020	236,087,887,526	2,971,061,771,714	0.0795
		2021	195,806,481,653	3,161,105,356,526	0.0619
		2022	270,816,725,275	3,387,321,004,206	0.0800
		2023	302,802,252,723	3,440,333,041,238	0.0880
12	SMDM (PT. Suryamas Dutamakmur Tbk.)	2019	73,368,288,038	3,213,173,105,916	0.0228
		2020	18,706,792,552	3,201,910,904,021	0.0058
		2021	117,647,293,156	3,303,511,723,151	0.0356
		2022	179,796,943,605	3,423,278,470,836	0.0525
		2023	97,309,514,650	3,534,588,823,995	0.0275
13	SMRA (PT. Summarecon Agung Tbk.)	2019	613,020,426,000	24,441,657,276,000	0.0251
		2020	245,909,143,000	24,922,534,224,000	0.0099
		2021	549,696,051,000	26,049,716,678,000	0.0211
		2022	771,743,500,000	28,433,574,878,000	0.0271
		2023	1,057,692,007,000	31,168,375,086,000	0.0339

LAMPIRAN III

Hasil Perhitungan Variabel Likuiditas (CR)

No	Nama Perusahaan	Year	Aset Lancar	Liabilitas Jangka Pendek	CR
1	BSDE (PT. Bumi Serpong Damai Tbk.)	2019	24,256,712,740,291	6,159,441,542,866	3.9381
		2020	28,364,288,311,886	11,832,682,024,655	2.3971
		2021	28,397,860,868,620	10,967,892,740,436	2.5892
		2022	29,586,676,145,282	11,332,854,264,009	2.6107
		2023	29,374,818,540,867	11,897,714,398,814	2.4689
2	CTRA (PT. Ciputra Development Tbk.)	2019	18,195,176,000,000	8,368,189,000,000	2.1743
		2020	20,645,596,000,000	11,609,414,000,000	1.7783
		2021	21,916,840,000,000	10,963,375,000,000	1.9991
		2022	23,733,907,000,000	10,809,037,000,000	2.1957
		2023	25,747,833,000,000	10,625,396,000,000	2.4232
3	DMAS (PT. Puradelta Lestari Tbk.)	2019	4,009,185,451,871	1,080,280,696,768	3.7112
		2020	3,741,930,229,375	1,166,978,278,475	3.2065
		2021	3,165,390,132,316	700,412,191,939	4.5193
		2022	3,797,719,720,016	788,645,645,533	4.8155
		2023	4,341,846,209,933	727,709,865,616	5.9665
4	GPRA (PT. Perdana Gapuraprima Tbk.)	2019	1,512,917,760,432	328,957,173,572	4.5991
		2020	1,453,805,827,200	409,260,780,295	3.5523
		2021	1,379,043,374,866	464,080,854,956	2.9716
		2022	1,414,460,893,136	478,523,126,159	2.9559
		2023	1,540,681,817,840	433,558,057,829	3.5536
5	JRPT (PT. Jaya Real Property Tbk.)	2019	3,882,837,365,000	3,385,768,357,000	1.1468
		2020	4,189,170,733,000	3,244,809,938,000	1.2910
		2021	3,372,963,980,000	3,283,208,945,000	1.0273
		2022	3,420,467,433,000	3,390,150,461,000	1.0089
		2023	3,232,639,126,000	3,695,640,800,000	0.8747
6	KIJA (PT. Kawasan Industri Jababeka Tbk.)	2019	8,540,885,742,465	1,395,923,707,329	6.1184
		2020	8,519,726,344,155	1,378,761,274,765	6.1793
		2021	8,638,908,717,781	1,320,149,276,793	6.5439
		2022	8,964,904,133,457	1,985,458,651,793	4.5153
		2023	8,840,064,682,603	1,538,459,154,881	5.7461

No	Nama Perusahaan	Year	Aset Lancar	Liabilitas Jangka Pendek	CR
7	MKPI (PT. Metropolitan Kentjana Tbk.)	2019	1,141,219,410,744	945,950,522,245	1.2064
		2020	879,975,478,975	939,808,397,416	0.9363
		2021	1,032,021,454,100	1,059,762,104,835	0.9738
		2022	1,324,273,038,925	1,129,487,734,354	1.1725
		2023	1,759,136,226,134	1,173,372,411,859	1.4992
8	MTLA (PT. Metropolitan Land Tbk.)	2019	3,490,754,000,000	1,307,895,000,000	2.6690
		2020	3,228,851,000,000	1,225,524,000,000	2.6347
		2021	3,386,270,000,000	1,391,162,000,000	2.4341
		2022	3,806,290,000,000	1,437,529,000,000	2.6478
		2023	3,993,627,000,000	1,538,224,000,000	2.5963
9	POLI (PT. Pollux Hotels Group Tbk.)	2019	400,362,195,097	327,204,702,975	1.2236
		2020	425,381,987,279	336,323,158,224	1.2648
		2021	437,838,813,457	303,707,083,647	1.4416
		2022	375,952,526,579	254,137,534,883	1.4793
		2023	769,588,882,367	397,257,866,578	1.9373
10	PWON (PT. Pakuwon Jati Tbk.)	2019	9,642,587,369,000	3,373,096,633,000	2.8587
		2020	8,590,023,831,000	4,336,698,236,000	1.9808
		2021	11,453,040,378,000	3,018,980,942,000	3.7937
		2022	12,253,466,079,000	2,633,500,064,000	4.6529
		2023	13,055,426,298,000	2,532,140,718,000	5.1559
11	RDTX (PT. Roda Vivatex Tbk.)	2019	294,344,906,322	141,004,370,457	2.0875
		2020	307,484,383,047	111,942,149,785	2.7468
		2021	464,028,004,432	146,965,834,672	3.1574
		2022	698,376,782,276	265,294,793,194	2.6325
		2023	816,054,423,929	396,998,207,733	2.0556
12	SMDM (PT. Suryamas Dutamakmur Tbk.)	2019	914,972,706,804	442,630,720,460	2.0671
		2020	920,069,306,444	366,957,816,969	2.5073
		2021	1,029,230,974,889	433,228,532,976	2.3757
		2022	1,152,982,179,278	371,360,766,372	3.1047
		2023	1,199,949,367,008	245,285,930,046	4.8920
13	SMRA (PT. Summarecon Agung Tbk.)	2019	11,150,744,753,000	9,017,332,185,000	1.2366
		2020	11,888,917,644,000	8,359,155,158,000	1.4223
		2021	13,030,535,603,000	6,968,765,921,000	1.8698
		2022	14,290,620,589,000	9,501,274,376,000	1.5041
		2023	15,562,228,744,000	11,785,714,258,000	1.3204

LAMPIRAN IV

Hasil Perhitungan Variabel Intensitas Modal (CIR)

No	Nama Perusahaan	Year	Aset Tetap	Aset	CIR
1	BSDE (PT. Bumi Serpong Damai Tbk.)	2019	30,277,100,091,156	54,444,849,052,447	0.5561
		2020	32,498,633,098,638	60,862,926,586,750	0.5340
		2021	33,071,851,297,036	61,469,712,165,656	0.5380
		2022	35,412,727,335,505	64,999,403,480,787	0.5448
		2023	35,412,727,335,505	66,827,648,486,393	0.5299
2	CTRA (PT. Ciputra Development Tbk.)	2019	18,000,848,000,000	36,196,024,000,000	0.4973
		2020	18,609,591,000,000	39,255,187,000,000	0.4741
		2021	18,751,571,000,000	40,668,411,000,000	0.4611
		2022	18,298,708,000,000	42,032,615,000,000	0.4353
		2023	18,367,382,000,000	44,115,215,000,000	0.4164
3	DMAS (PT. Puradelta Lestari Tbk.)	2019	3,607,785,577,749	7,616,971,029,620	0.4737
		2020	3,010,303,010,729	6,752,233,240,104	0.4458
		2021	2,948,551,471,038	6,113,941,603,354	0.4823
		2022	2,825,694,469,129	6,623,414,189,145	0.4266
		2023	2,376,662,252,489	6,718,508,462,422	0.3537
4	GPRA (PT. Perdana Gapuraprima Tbk.)	2019	193,001,226,333	1,705,918,986,765	0.1131
		2020	273,555,849,747	1,727,361,676,947	0.1584
		2021	381,508,087,583	1,760,551,462,449	0.2167
		2022	366,894,751,087	1,781,355,644,223	0.2060
		2023	413,549,600,149	1,954,231,417,989	0.2116
5	JRPT (PT. Jaya Real Property Tbk.)	2019	7,282,097,735,000	11,164,935,100,000	0.6522
		2020	7,292,350,532,000	11,481,521,265,000	0.6351
		2021	8,375,183,854,000	11,748,147,834,000	0.7129
		2022	8,831,333,067,000	12,251,800,500,000	0.7208
		2023	9,974,259,261,000	13,206,898,387,000	0.7552
6	KIJA (PT. Kawasan Industri Jababeka Tbk.)	2019	3,643,725,836,847	12,184,611,579,312	0.2990
		2020	3,680,449,635,715	12,200,175,979,870	0.3017
		2021	3,653,181,612,245	12,292,090,330,026	0.2972
		2022	4,145,555,250,143	13,110,459,383,600	0.3162
		2023	4,107,370,637,635	12,947,435,320,238	0.3172

No	Nama Perusahaan	Year	Aset Tetap	Aset	CIR
7	MKPI (PT. Metropolitan Kentjana Tbk.)	2019	6,134,015,106,834	7,275,234,517,578	0.8431
		2020	6,742,942,586,758	7,622,918,065,733	0.8846
		2021	6,962,260,977,992	7,994,282,432,092	0.8709
		2022	6,831,665,965,887	8,155,939,004,812	0.8376
		2023	6,629,602,088,168	8,388,738,314,302	0.7903
8	MTLA (PT. Metropolitan Land Tbk.)	2019	2,616,610,000,000	6,107,364,000,000	0.4284
		2020	2,703,632,000,000	5,932,483,000,000	0.4557
		2021	3,023,278,000,000	6,409,548,000,000	0.4717
		2022	2,929,605,000,000	6,735,895,000,000	0.4349
		2023	3,227,084,000,000	7,220,711,000,000	0.4469
9	POLI (PT. Pollux Hotels Group Tbk.)	2019	1,925,216,587,628	2,325,578,782,725	0.8278
		2020	2,047,657,427,638	2,473,039,414,917	0.8280
		2021	2,002,735,114,468	2,440,573,927,925	0.8206
		2022	2,207,281,721,444	2,583,234,248,023	0.8545
		2023	2,475,599,526,548	3,245,188,408,915	0.7629
10	PWON (PT. Pakuwon Jati Tbk.)	2019	16,452,565,974,000	26,095,153,343,000	0.6305
		2020	17,868,781,546,000	26,458,805,377,000	0.6753
		2021	17,413,040,751,000	28,866,081,129,000	0.6032
		2022	18,348,713,837,000	30,602,179,916,000	0.5996
		2023	19,655,360,685,000	32,710,786,983,000	0.6009
11	RDTX (PT. Roda Vivatex Tbk.)	2019	2,501,443,546,440	2,795,788,452,762	0.8947
		2020	2,663,577,388,667	2,971,061,771,714	0.8965
		2021	2,697,077,352,094	3,161,105,356,526	0.8532
		2022	2,688,944,221,930	3,387,321,004,206	0.7938
		2023	2,624,278,617,309	3,440,333,041,238	0.7628
12	SMDM (PT. Suryamas Dutamakmur Tbk.)	2019	352,565,515,823	3,213,173,105,916	0.1097
		2020	352,590,228,523	3,201,910,904,021	0.1101
		2021	2,274,280,748,262	3,303,511,723,151	0.6884
		2022	2,270,296,291,558	3,423,278,470,836	0.6632
		2023	2,334,639,456,987	3,534,588,823,995	0.6605
13	SMRA (PT. Summarecon Agung Tbk.)	2019	13,290,912,523,000	24,441,657,276,000	0.5438
		2020	13,033,616,580,000	24,922,534,224,000	0.5230
		2021	13,019,181,075,000	26,049,716,678,000	0.4998
		2022	14,142,954,289,000	28,433,574,878,000	0.4974
		2023	15,606,146,342,000	31,168,375,086,000	0.5007

LAMPIRAN V

Hasil Perhitungan Variabel Ukuran Perusahaan (SIZE)

No	Nama Perusahaan	Year	Aset	SIZE
1	BSDE (PT. Bumi Serpong Damai Tbk.)	2019	54,444,849,052,447	31.6282
		2020	60,862,926,586,750	31.7396
		2021	61,469,712,165,656	31.7496
		2022	64,999,403,480,787	31.8054
		2023	66,827,648,486,393	31.8331
2	CTRA (PT. Ciputra Development Tbk.)	2019	36,196,024,000,000	31.2200
		2020	39,255,187,000,000	31.3011
		2021	40,668,411,000,000	31.3365
		2022	42,032,615,000,000	31.3695
		2023	44,115,215,000,000	31.4178
3	DMAS (PT. Puradelta Lestari Tbk.)	2019	7,616,971,029,620	29.6614
		2020	6,752,233,240,104	29.5409
		2021	6,113,941,603,354	29.4416
		2022	6,623,414,189,145	29.5216
		2023	6,718,508,462,422	29.5359
4	GPRA (PT. Perdana Gapuraprima Tbk.)	2019	1,705,918,986,765	28.1651
		2020	1,727,361,676,947	28.1776
		2021	1,760,551,462,449	28.1966
		2022	1,781,355,644,223	28.2084
		2023	1,954,231,417,989	28.3010
5	JRPT (PT. Jaya Real Property Tbk.)	2019	11,164,935,100,000	30.0438
		2020	11,481,521,265,000	30.0718
		2021	11,748,147,834,000	30.0947
		2022	12,251,800,500,000	30.1367
		2023	13,206,898,387,000	30.2118
6	KIJA (PT. Kawasan Industri Jababeka Tbk.)	2019	12,184,611,579,312	30.1312
		2020	12,200,175,979,870	30.1325
		2021	12,292,090,330,026	30.1400
		2022	13,110,459,383,600	30.2044
		2023	12,947,435,320,238	30.1919

No	Nama Perusahaan	Year	Aset	SIZE
7	MKPI (PT. Metropolitan Kentjana Tbk.)	2019	7,275,234,517,578	29.6155
		2020	7,622,918,065,733	29.6622
		2021	7,994,282,432,092	29.7097
		2022	8,155,939,004,812	29.7298
		2023	8,388,738,314,302	29.7579
8	MTLA (PT. Metropolitan Land Tbk.)	2019	6,107,364,000,000	29.4405
		2020	5,932,483,000,000	29.4115
		2021	6,409,548,000,000	29.4888
		2022	6,735,895,000,000	29.5385
		2023	7,220,711,000,000	29.6080
9	POLI (PT. Pollux Hotels Group Tbk.)	2019	2,325,578,782,725	28.4750
		2020	2,473,039,414,917	28.5365
		2021	2,440,573,927,925	28.5233
		2022	2,583,234,248,023	28.5801
		2023	3,245,188,408,915	28.8082
10	PWON (PT. Pakuwon Jati Tbk.)	2019	26,095,153,343,000	30.8928
		2020	26,458,805,377,000	30.9066
		2021	28,866,081,129,000	30.9937
		2022	30,602,179,916,000	31.0521
		2023	32,710,786,983,000	31.1187
11	RDTX (PT. Roda Vivatex Tbk.)	2019	2,795,788,452,762	28.6591
		2020	2,971,061,771,714	28.7199
		2021	3,161,105,356,526	28.7819
		2022	3,387,321,004,206	28.8511
		2023	3,440,333,041,238	28.8666
12	SMDM (PT. Suryamas Dutamakmur Tbk.)	2019	3,213,173,105,916	28.7983
		2020	3,201,910,904,021	28.7948
		2021	3,303,511,723,151	28.8260
		2022	3,423,278,470,836	28.8616
		2023	3,534,588,823,995	28.8936
13	SMRA (PT. Summarecon Agung Tbk.)	2019	24,441,657,276,000	30.8273
		2020	24,922,534,224,000	30.8468
		2021	26,049,716,678,000	30.8910
		2022	28,433,574,878,000	30.9786
		2023	31,168,375,086,000	31.0704

LAMPIRAN VI

Hasil Perhitungan Variabel Agresivitas Pajak (ETR)

No	Nama Perusahaan	Year	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
1	BSDE (PT. Bumi Serpong Damai Tbk.)	2019	35,021,413,006	3,165,097,516,458	0.0111
		2020	15,890,482,660	496,216,734,944	0.0320
		2021	8,165,533,697	1,547,006,489,870	0.0053
		2022	4,806,064,184	2,661,691,654,486	0.0018
		2023	10,280,417,561	2,269,737,255,284	0.0045
2	CTRA (PT. Ciputra Development Tbk.)	2019	271,822,000,000	1,555,103,000,000	0.1748
		2020	288,435,000,000	1,659,121,000,000	0.1738
		2021	308,998,000,000	2,396,714,000,000	0.1289
		2022	306,545,000,000	2,308,621,000,000	0.1328
		2023	306,744,000,000	2,215,769,000,000	0.1384
3	DMAS (PT. Puradelta Lestari Tbk.)	2019	14,922,097,250	1,350,343,016,543	0.0111
		2020	12,724,622,240	1,361,300,006,890	0.0093
		2021	16,039,729,640	730,898,148,439	0.0219
		2022	20,335,753,680	1,238,832,140,678	0.0164
		2023	32,215,436,880	1,243,107,683,313	0.0259
4	GPRA (PT. Perdana Gapuraprima Tbk.)	2019	1,782,808,311	57,005,465,945	0.0313
		2020	798,248,778	35,550,675,229	0.0225
		2021	1,590,612,267	51,128,043,950	0.0311
		2022	1,035,517,399	77,391,754,171	0.0134
		2023	1,649,618,827	98,128,197,935	0.0168
5	JRPT (PT. Jaya Real Property Tbk.)	2019	18,504,977,000	1,055,706,814,000	0.0175
		2020	53,660,442,000	1,067,078,595,000	0.0503
		2021	11,090,735,000	797,817,044,000	0.0139
		2022	13,088,829,000	892,861,723,000	0.0147
		2023	16,838,667,000	1,041,176,195,000	0.0162
6	KIJA (PT. Kawasan Industri Jababeka Tbk.)	2019	32,133,564,088	173,273,871,156	0.1854
		2020	7,764,814,793	37,485,058,742	0.2071
		2021	12,694,532,635	100,330,430,110	0.1265
		2022	7,911,396,112	48,892,233,242	0.1618
		2023	38,683,079,194	567,306,401,270	0.0682

No	Nama Perusahaan	Year	Beban Pajak Penghasilan	Laba Sebelum Pajak	ETR
7	MKPI (PT. Metropolitan Kentjana Tbk.)	2019	45,316,297,135	569,323,095,024	0.0796
		2020	35,992,762,582	195,121,154,261	0.1845
		2021	22,737,480,733	301,932,238,477	0.0753
		2022	5,594,311,665	695,741,419,620	0.0080
		2023	14,471,949,472	858,919,213,769	0.0168
8	MTLA (PT. Metropolitan Land Tbk.)	2019	2,840,000,000	490,462,000,000	0.0058
		2020	141,000,000	286,448,000,000	0.0005
		2021	2,112,000,000	382,778,000,000	0.0055
		2022	1,491,000,000	419,425,000,000	0.0036
		2023	6,647,000,000	499,557,000,000	0.0133
9	POLI (PT. Pollux Hotels Group Tbk.)	2019	23,432,890,350	78,076,530,039	0.3001
		2020	3,927,983,775	21,366,446,070	0.1838
		2021	7,064,786,752	42,912,141,964	0.1646
		2022	24,622,165,350	179,671,945,180	0.1370
		2023	22,169,110,711	114,561,287,169	0.1935
10	PWON (PT. Pakuwon Jati Tbk.)	2019	30,901,674,000	3,270,697,901,000	0.0094
		2020	29,866,411,000	1,148,979,421,000	0.0260
		2021	13,811,705,000	1,564,246,044,000	0.0088
		2022	8,926,300,000	1,840,056,301,000	0.0049
		2023	19,958,345,000	2,401,827,599,000	0.0083
11	RDTX (PT. Roda Vivatex Tbk.)	2019	85,803,601	233,356,814,398	0.0004
		2020	137,729,358	236,955,002,130	0.0006
		2021	14,336,288	196,384,936,622	0.0001
		2022	1,003,034,263	272,103,914,200	0.0037
		2023	16,082,520	303,752,187,096	0.0001
12	SMDM (PT. Suryamas Dutamakmur Tbk.)	2019	36,978,431	73,331,309,607	0.0005
		2020	204,245,671	18,502,546,881	0.0110
		2021	1,642,604,044	119,289,897,200	0.0138
		2022	1,624,616,553	181,421,560,158	0.0090
		2023	1,437,027,918	98,746,542,568	0.0146
13	SMRA (PT. Summarecon Agung Tbk.)	2019	309,899,409,000	922,919,835,000	0.3358
		2020	193,858,373,000	439,767,516,000	0.4408
		2021	206,220,630,000	755,916,681,000	0.2728
		2022	246,112,787,000	1,017,856,287,000	0.2418
		2023	287,712,393,000	1,345,404,400,000	0.2138

LAMPIRAN VII

Hasil *Output* SPSS Versi 25

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROI	65	,0031	,1997	,056480	,0435900
CR	65	,8747	6,5439	2,744870	1,4734983
CIR	65	,1097	,8965	,549965	,2161735
SIZE	65	28,1651	31,8331	29,877324	1,0897044
ETR	65	,0001	,4408	,074662	,0989270
Valid N (listwise)	65				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		65
Normal Parameters ^{a,b}	Mean	,0746615
	Std. Deviation	,05011510
Most Extreme Differences	Absolute	,139
	Positive	,087
	Negative	-,139
Test Statistic		,139
Asymp. Sig. (2-tailed)		,003 ^c

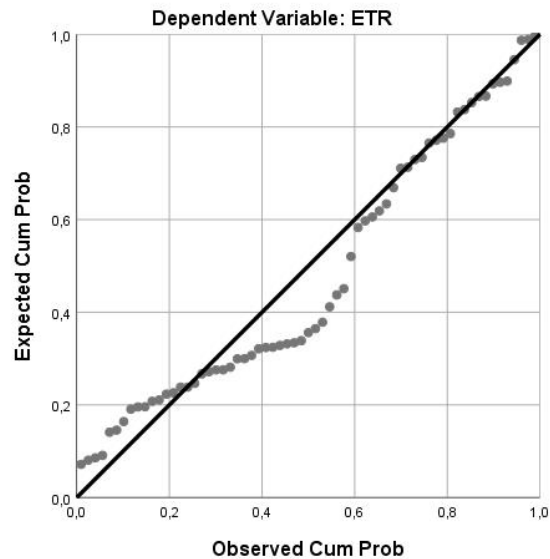
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Normalitas P-P Plot

Normal P-P Plot of Regression Standardized Residual



Hasil Uji Autokorelasi (Durbin-Watson)

Coefficients ^a			
		Collinearity Statistics	
Model		Tolerance	VIF
1	ROI	,926	1,080
	CR	,691	1,447
	CIR	,682	1,465
	SIZE	,992	1,008

a. Dependent Variable: ETR

Hasil Uji Multikolinearitas

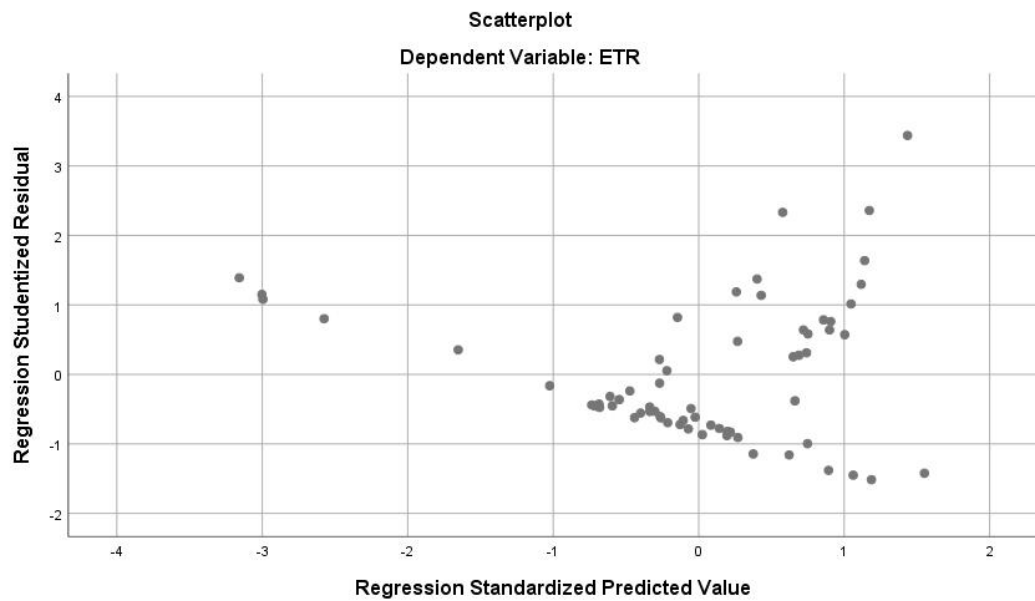
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,507 ^a	,257	,207	,0880910	,677

a. Predictors: (Constant), SIZE, CR, ROI, CIR

b. Dependent Variable: ETR

Hasil Uji Heteroskedastisitas



Hasil Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,288	,310		-,931	,355
	ROI	-,975	,262	-,430	-3,716	,000
	CR	-,009	,009	-,141	-1,053	,297
	CIR	,010	,062	,023	,170	,865
	SIZE	,015	,010	,162	1,446	,153

a. Dependent Variable: ETR

Hasil Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,507 ^a	,257	,207	,0880910

a. Predictors: (Constant), SIZE, CR, ROI, CIR

b. Dependent Variable: ETR

Hasil Uji Statistik (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,288	,310		-,931	,355
	ROI	-,975	,262	-,430	-3,716	,000
	CR	-,009	,009	-,141	-1,053	,297
	CIR	,010	,062	,023	,170	,865
	SIZE	,015	,010	,162	1,446	,153

a. Dependent Variable: ETR

Hasil Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,161	4	,040	5,178	,001 ^b
	Residual	,466	60	,008		
	Total	,626	64			

a. Dependent Variable: ETR

b. Predictors: (Constant), SIZE, CR, ROI, CIR

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	Catatan/ Note	2019 Rp	2018 Rp
ASET			
Aset Lancar			
Kas dan Setara Kas	4, 33, 34	814,040,955	966,107,445
Piutang Usaha	5, 31, 33		
Pihak Berelasi		796,454	909,462
Pihak Ketiga		96,987,951	93,871,965
Aset Keuangan Lancar Lainnya	33	6,083,026	4,762,087
Persediaan	6	2,850,655,652	2,743,458,817
Uang Muka Investasi	7	1,000	4,255
Biaya Dibayar di Muka		4,951,672	3,629,504
Pajak Dibayar di Muka	30.a	109,320,655	110,904,674
Total Aset Lancar		3,882,837,365	3,923,648,209
Aset Tidak Lancar			
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 31	1,114,225,454	1,010,910,303
Piutang Pihak Berelasi - Non Usaha	31, 33	1,520,261	1,849,867
Uang Muka Pembelian Tanah		10,000,000	10,000,000
Tanah untuk Pengembangan	9	4,736,425,797	4,346,592,552
Properti Investasi	10	870,885,941	801,604,154
Aset Tetap	11	150,078,346	133,633,966
Aset Keuangan Tidak Lancar Lainnya	12, 31, 33	295,267,104	262,423,761
Aset Non Keuangan Tidak Lancar Lainnya		103,694,832	50,585,455
Total Aset Tidak Lancar		7,282,097,735	6,617,600,058
TOTAL ASET		11,164,935,100	10,541,248,267
LIABILITAS DAN EKUITAS			
LIABILITAS			
Liabilitas Jangka Pendek			
Utang Usaha	13, 33		
Pihak Berelasi	31	4,329,026	3,923,164
Pihak Ketiga		85,105,477	81,655,249
Liabilitas Keuangan Jangka Pendek Lainnya	14, 33	24,006,127	15,092,634
Beban Akruai	15, 33	158,701,291	127,920,877
Utang Pajak	30.d	63,968,640	96,457,298
Liabilitas Imbalan Kerja Jangka Pendek	33	132,267,067	135,132,161
Uang Muka Penjualan	16, 31	2,804,314,249	2,884,491,200
Utang Pihak Berelasi - Non Usaha	31, 33	215,490	414,950
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:			
Utang Bank	17, 33	5,700,000	4,700,000
Pendapatan Diterima di Muka dan Setoran Jaminan	18, 31	107,160,990	130,251,690
Total Liabilitas Jangka Pendek		3,385,768,357	3,480,039,223
Liabilitas Jangka Panjang			
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:			
Utang Bank	17, 33	15,553,060	21,211,743
Pendapatan Diterima di Muka dan Setoran Jaminan	18, 31	321,925,444	309,956,267
Liabilitas Imbalan Kerja Jangka Panjang	19, 31	39,190,323	36,692,347
Total Liabilitas Jangka Panjang		376,668,827	367,860,357
TOTAL LIABILITAS		3,762,437,184	3,847,899,580
EKUITAS			
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:			
Modal Saham - nilai nominal Rp20 (angka penuh)			
Modal Dasar - 25.000.000.000 saham			
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	20	275,000,000	275,000,000
Tambahan Modal Disetor - Neto	21	703,770,243	703,770,243
Saldo Laba			
Telah Ditentukan Penggunaannya		55,000,000	55,000,000
Belum Ditentukan Penggunaannya		6,057,628,179	5,372,427,838
Saham Treasuri	20	(3,405,946)	-
		7,087,992,476	6,406,198,081
Kepentingan Nonpengendali	23	314,505,440	287,150,606
TOTAL EKUITAS		7,402,497,916	6,693,348,687
TOTAL LIABILITAS DAN EKUITAS		11,164,935,100	10,541,248,267

ASSETS	
Current Assets	
Cash and Cash Equivalents	
Trade Receivables	
Related Parties	
Third Parties	
Other Current Financial Assets	
Inventories	
Advance for Investments	
Prepaid Expenses	
Prepaid Taxes	
Total Current Assets	
Non Current Assets	
Investment in Associates and Joint Venture	
Due from Related Parties - Non Trade	
Advance for Land Acquisition	
Land for Development	
Investment Properties	
Fixed Assets	
Other Non Current Financial Assets	
Other Non Current Non Financial Assets	
Total Non Current Assets	
TOTAL ASSETS	
LIABILITIES AND EQUITY	
LIABILITIES	
Current Liabilities	
Trade Payables	
Related Parties	
Third Parties	
Other Current Financial Liabilities	
Accrued Expenses	
Tax Payables	
Short Term Employee Benefits Liabilities	
Advances from Customers	
Due to Related Parties - Non Trade	
Current Portion of Long Term Liabilities:	
Bank Loans	
Unearned Revenue and Customers Deposits	
Total Current Liabilities	
Non Current Liabilities	
Long Term Liabilities - Net of Current Portion:	
Bank Loans	
Unearned Revenue and Customers Deposits	
Long Term Employee Benefits Liabilities	
Total Non Current Liabilities	
TOTAL LIABILITIES	
EQUITY	
Equity Attributable to Owners of the Parent:	
Capital Stock - par value Rp20 (full amount)	
Authorized Capital - 25,000,000,000 shares	
Issued and Fully Paid - 13,750,000,000 shares	
Additional Paid in Capital - Net	
Retained Earnings	
Appropriated	
Unappropriated	
Treasury Stocks	
Non-Controlling Interest	
TOTAL EQUITY	
TOTAL LIABILITIES AND EQUITY	

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

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

**PT JAYA REAL PROPERTY Tbk
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	Catatan/ Note	2019 Rp	2018 Rp	
PENDAPATAN USAHA	24, 31	2,423,269,696	2,330,550,693	REVENUES
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	25	(1,024,472,640)	(959,866,104)	COST OF REVENUES AND DIRECT EXPENSES
LABA BRUTO		<u>1,398,797,056</u>	<u>1,370,684,589</u>	GROSS PROFIT
Beban Usaha	26	(373,862,407)	(365,817,293)	Operating Expenses
Penghasilan (Beban) Lainnya - Neto	27	<u>48,865,510</u>	<u>112,168,528</u>	Other Income (Expenses) - Net
LABA USAHA		<u>1,073,800,159</u>	<u>1,117,035,824</u>	INCOME FROM OPERATION
Pendapatan Keuangan	28	64,202,536	53,606,928	Financial Income
Beban Pajak Final	29	(77,607,929)	(72,523,526)	Final Tax Expense
Beban Keuangan		(2,635,366)	(3,529,999)	Financial Charge
Bagian Laba (Rugi) Entitas Asosiasi dan Ventura Bersama - Neto	8	<u>(2,052,586)</u>	<u>(13,171,869)</u>	Share of Profit (Loss) of Associates and Joint Venture - Net
LABA SEBELUM PAJAK PENGHASILAN		<u>1,055,706,814</u>	<u>1,081,417,358</u>	INCOME BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	30.b	<u>(18,504,977)</u>	<u>(31,671,597)</u>	INCOME TAX EXPENSES
LABA TAHUN BERJALAN		<u>1,037,201,837</u>	<u>1,049,745,761</u>	INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item That Will Not Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Pasti Pajak Penghasilan Terkait	19	(1,705,162)	4,792,633	Remeasurement of Defined Benefits Plan Related Income Tax
		<u>---</u>	<u>---</u>	
Total Penghasilan Komprehensif Lain		<u>(1,705,162)</u>	<u>4,792,633</u>	Total Other Comprehensive Income
LABA KOMPREHENSIF TAHUN BERJALAN		<u>1,035,496,675</u>	<u>1,054,538,394</u>	COMPREHENSIVE INCOME FOR THE YEAR
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				Income for the Year Attributable to:
Pemilik Entitas Induk		1,016,858,196	1,033,205,288	Owners of the Parent
Kepentingan Nonpengendali		<u>20,343,641</u>	<u>16,540,473</u>	Non-Controlling Interest
Total		<u>1,037,201,837</u>	<u>1,049,745,761</u>	Total
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk		1,015,200,341	1,037,911,865	Owners of the Parent
Kepentingan Nonpengendali	23	<u>20,296,334</u>	<u>16,626,529</u>	Non-Controlling Interest
Total		<u>1,035,496,675</u>	<u>1,054,538,394</u>	Total
LABA PER SAHAM (Rupiah Penuh)				EARNINGS PER SHARE (Full Rupiah)
Dasar	32	73.95	75.14	Basic

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	Catatan/ Note	2020 Rp	2019 Rp	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	4, 34, 35	1,009,019,620	814,040,955	Cash and Cash Equivalents
Piutang Usaha	5, 32, 34			Trade Receivables
Pihak Berelasi		810,228	796,454	Related Parties
Pihak Ketiga		28,432,882	96,987,951	Third Parties
Aset Keuangan Lancar Lainnya	34	7,787,904	6,083,026	Other Current Financial Assets
Persediaan	6	2,880,962,046	2,850,655,652	Inventories
Uang Muka Investasi	7	154,731,387	1,000	Advance for Investments
Biaya Dibayar di Muka		6,733,744	4,951,672	Prepaid Expenses
Pajak Dibayar di Muka	31.a	100,692,922	109,320,655	Prepaid Taxes
Total Aset Lancar		4,189,170,733	3,882,837,365	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Investasi Pada Entitas Asosiasi dan				Investment in Associates and
Ventura Bersama	8, 32	1,002,704,368	1,114,225,454	Joint Venture
Piutang Pihak Berelasi - Non Usaha	32, 34	1,579,383	1,520,261	Due from Related Parties - Non Trade
Uang Muka Pembelian Tanah		10,000,000	10,000,000	Advance for Land Acquisition
Tanah untuk Pengembangan	9	4,727,797,427	4,736,425,797	Land for Development
Properti Investasi	10	950,942,381	870,885,941	Investment Properties
Aset Tetap	11	160,171,913	150,078,346	Fixed Assets
Aset Hak Guna	12	1,390,328	—	Rights of Use Assets
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	357,084,226	295,267,104	Other Non Current Financial Assets
Aset Non Keuangan Tidak Lancar Lainnya		80,680,506	103,694,832	Other Non Current Non Financial Assets
Total Aset Tidak Lancar		7,292,350,532	7,282,097,735	Total Non Current Assets
TOTAL ASET		11,481,521,265	11,164,935,100	TOTAL ASSETS
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Utang Usaha	14, 34			Trade Payables
Pihak Berelasi	32	6,597,986	4,329,026	Related Parties
Pihak Ketiga		68,025,073	85,105,477	Third Parties
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	34,915,028	24,006,127	Other Current Financial Liabilities
Beban Akruai	16, 34	180,723,847	158,701,291	Accrued Expenses
Utang Pajak	31.c	119,365,554	63,968,640	Tax Payables
Liabilitas Imbalan Kerja Jangka Pendek	34	104,800,277	132,267,067	Short Term Employee Benefits Liabilities
Uang Muka Penjualan	17, 32	2,624,096,054	2,804,314,249	Advances from Customers
Utang Pihak Berelasi - Non Usaha	32, 34	258,234	215,490	Due to Related Parties - Non Trade
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo				
Dalam Satu Tahun:				Current Portion of Long Term Liabilities:
Utang Bank	18, 34	2,000,000	5,700,000	Bank Loans
Liabilitas Sewa	12	1,269,238	—	Lease Liabilities
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	102,958,647	107,160,990	Unearned Revenue and Customers Deposits
Total Liabilitas Jangka Pendek		3,244,809,938	3,385,768,357	Total Current Liabilities
Liabilitas Jangka Panjang				Non Current Liabilities
Liabilitas Jangka Panjang - Setelah Dikurangi				
Bagian yang Jatuh Tempo Dalam Satu Tahun:				Long Term Liabilities - Net of Current Portion:
Utang Bank	18, 34	15,149,707	15,553,060	Bank Loans
Liabilitas Sewa	12	368,416	—	Lease Liabilities
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	302,123,512	321,925,444	Unearned Revenue and Customers Deposits
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	43,985,309	39,190,323	Long Term Employee Benefits Liabilities
Total Liabilitas Jangka Panjang		361,626,944	376,668,827	Total Non Current Liabilities
TOTAL LIABILITAS		3,606,436,882	3,762,437,184	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas yang Dapat Diatribusikan kepada				Equity Attributable to Owners of
 Pemilik Entitas Induk:				 the Parent:
Modal Saham - nilai nominal Rp20 (angka penuh)				Capital Stock - par value Rp20 (full amount)
Modal Dasar - 25.000.000.000 saham				Authorized Capital - 25,000,000,000 shares
Modal Ditempatkan dan Disetor Penuh -				Issued and Fully Paid -
13.750.000.000 saham	21	275,000,000	275,000,000	13,750,000,000 shares
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243	Additional Paid in Capital - Net
Saldo Laba				Retained Earnings
Telah Ditentukan Penggunaannya		55,000,000	55,000,000	Appropriated
Belum Ditentukan Penggunaannya		6,563,042,546	6,057,628,179	Unappropriated
Saham Treasuri	21	(65,586,758)	(3,405,946)	Treasury Stocks
		7,531,226,031	7,087,992,476	
Kepentingan Nonpengendali	24	343,858,352	314,505,440	Non-Controlling Interest
TOTAL EKUITAS		7,875,084,383	7,402,497,916	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		11,481,521,265	11,164,935,100	TOTAL LIABILITIES AND EQUITY

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

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

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	Catatan/ Note	2020 Rp	2019 Rp	
PENDAPATAN USAHA	25, 32	2,184,941,986	2,423,269,696	REVENUES
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(1,024,060,615)	(1,024,472,640)	COST OF REVENUES AND DIRECT EXPENSES
LABA BRUTO		<u>1,160,881,371</u>	<u>1,398,797,056</u>	GROSS PROFIT
Beban Usaha	27	(332,070,847)	(373,862,407)	Operating Expenses
Penghasilan Lainnya - Neto	28	<u>268,580,310</u>	<u>48,865,510</u>	Other Income - Net
LABA USAHA		<u>1,097,390,834</u>	<u>1,073,800,159</u>	INCOME FROM OPERATION
Pendapatan Keuangan	29	49,259,886	64,202,536	Financial Income
Beban Pajak Final	30	(64,198,959)	(77,607,929)	Final Tax Expense
Beban Keuangan		(7,687,478)	(2,635,366)	Financial Charge
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	<u>(7,685,688)</u>	<u>(2,052,586)</u>	Share of Loss of Associates and Joint Venture - Net
LABA SEBELUM PAJAK PENGHASILAN		<u>1,067,078,595</u>	<u>1,055,706,814</u>	INCOME BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	31.b	<u>(53,660,442)</u>	<u>(18,504,977)</u>	INCOME TAX EXPENSES
LABA TAHUN BERJALAN		<u>1,013,418,153</u>	<u>1,037,201,837</u>	INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item That Will Not Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Pasti Pajak Penghasilan Terkait	20	(2,024,082)	(1,705,162)	Remeasurement of Defined Benefits Plan Related Income Tax
Total Penghasilan Komprehensif Lain		<u>(2,024,082)</u>	<u>(1,705,162)</u>	Total Other Comprehensive Income
LABA KOMPREHENSIF TAHUN BERJALAN		<u>1,011,394,071</u>	<u>1,035,496,675</u>	COMPREHENSIVE INCOME FOR THE YEAR
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				Income for the Year Attributable to:
Pemilik Entitas Induk		924,905,073	1,016,858,196	Owners of the Parent
Kepentingan Nonpengendali		<u>88,513,080</u>	<u>20,343,641</u>	Non-Controlling Interest
Total		<u>1,013,418,153</u>	<u>1,037,201,837</u>	Total
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk		922,918,043	1,015,200,341	Owners of the Parent
Kepentingan Nonpengendali	24	<u>88,476,028</u>	<u>20,296,334</u>	Non-Controlling Interest
Total		<u>1,011,394,071</u>	<u>1,035,496,675</u>	Total
LABA PER SAHAM (Rupiah Penuh)				EARNINGS PER SHARE (Full Rupiah)
Dasar	33	74.40	73.95	Basic

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LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Per 31 Desember 2021 dan 2020
(Dalam Ribuan Rupiah, Kecuali Dinyatakan Lain)

**PT JAYA REAL PROPERTY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2021 and 2020
(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ Note	2021 Rp	2020* Rp
ASET			
Aset Lancar			
Kas dan Setara Kas	4, 34, 35	546,059,814	1,009,019,620
Piutang Usaha	5, 32, 34		
Pihak Berelasi		603,640	810,228
Pihak Ketiga		31,787,722	28,432,882
Aset Keuangan Lancar Lainnya	34	9,030,329	7,787,904
Persediaan	6	2,681,835,373	2,880,962,046
Biaya Dibayar di Muka		7,597,088	6,733,744
Pajak Dibayar di Muka	31.a	96,050,014	100,692,922
Total Aset Lancar		3,372,963,980	4,034,439,346
Aset Tidak Lancar			
Uang Muka Investasi	7	731,783,193	154,731,387
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 32	1,043,009,788	1,002,704,368
Piutang Pihak Berelasi - Non Usaha	32, 34	1,882,784	1,579,383
Uang Muka Pembelian Tanah		500,000	10,000,000
Tanah untuk Pengembangan	9	4,830,813,685	4,727,797,427
Properti Investasi	10	1,084,859,393	950,942,381
Aset Tetap	11	164,334,238	160,171,913
Aset Hak Guna	12	149,194	1,390,328
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	440,050,262	357,084,226
Aset Non Keuangan Tidak Lancar Lainnya		77,801,317	80,680,506
Total Aset Tidak Lancar		8,375,183,854	7,447,081,919
TOTAL ASET		11,748,147,834	11,481,521,265
LIABILITAS DAN EKUITAS			
LIABILITAS			
Liabilitas Jangka Pendek			
Utang Usaha	14, 32, 34		
Pihak Berelasi		2,556,826	6,597,986
Pihak Ketiga		65,843,922	68,025,073
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	25,347,566	34,915,028
Beban Akrua	16, 34	210,364,851	180,723,847
Utang Pajak	31.c	47,169,904	119,365,554
Liabilitas Imbalan Kerja Jangka Pendek	34	89,401,218	104,600,277
Uang Muka Penjualan	17, 32	2,731,810,363	2,624,096,054
Utang Pihak Berelasi - Non Usaha	32, 34	1,152,397	258,234
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:			
Utang Bank	18, 34	5,700,000	2,000,000
Liabilitas Sewa	12, 34	353,359	1,269,238
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	103,508,539	102,958,647
Total Liabilitas Jangka Pendek		3,283,208,945	3,244,809,938
Liabilitas Jangka Panjang			
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:			
Utang Bank	18, 34	10,502,373	15,149,707
Liabilitas Sewa	12, 34	—	368,416
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	266,580,807	302,123,512
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	34,062,525	43,985,309
Total Liabilitas Jangka Panjang		311,145,705	361,626,944
TOTAL LIABILITAS		3,594,354,650	3,606,436,882
EKUITAS			
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:			
Modal Saham - nilai nominal Rp20 (angka penuh)			
Modal Dasar - 25.000.000.000 saham			
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	21	275,000,000	275,000,000
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243
Saldo Laba			
Telah Ditentukan Penggunaannya		55,000,000	55,000,000
Belum Ditentukan Penggunaannya		7,034,947,128	6,563,042,546
Saham Treasuri	21	(206,546,516)	(65,586,758)
		7,862,170,855	7,531,226,031
Kepentingan Nonpengendali	24	291,622,329	343,858,352
TOTAL EKUITAS		8,153,793,184	7,875,084,383
TOTAL LIABILITAS DAN EKUITAS		11,748,147,834	11,481,521,265

ASSETS
Current Assets
Cash and Cash Equivalents
Trade Receivables
Related Parties
Third Parties
Other Current Financial Assets
Inventories
Prepaid Expenses
Prepaid Taxes
Total Current Assets
Non Current Assets
Advance for Investments
Investment in Associates and Joint Venture
Due from Related Parties - Non Trade
Advance for Land Acquisition
Land for Development
Investment Properties
Fixed Assets
Rights of Use Assets
Other Non Current Financial Assets
Other Non Current Non Financial Assets
Total Non Current Assets
TOTAL ASSETS
LIABILITIES AND EQUITY
LIABILITIES
Current Liabilities
Trade Payables
Related Parties
Third Parties
Other Current Financial Liabilities
Accrued Expenses
Tax Payables
Short Term Employee Benefits Liabilities
Advances from Customers
Due to Related Parties - Non Trade
Current Portion of Long Term Liabilities:
Bank Loans
Lease Liabilities
Unearned Revenue and Customers Deposits
Total Current Liabilities
Non Current Liabilities
Long Term Liabilities - Net of Current Portion:
Bank Loans
Lease Liabilities
Unearned Revenue and Customers Deposits
Long Term Employee Benefits Liabilities
Total Non Current Liabilities
TOTAL LIABILITIES
EQUITY
Equity Attributable to Owners of the Parent:
Capital Stock - par value Rp20 (full amount)
Authorized Capital - 25,000,000,000 shares
Issued and Fully Paid - 13,750,000,000 shares
Additional Paid in Capital - Net
Retained Earnings
Appropriated
Unappropriated
Treasury Stocks
Non-Controlling Interest
TOTAL EQUITY
TOTAL LIABILITIES AND EQUITY

*) Reklasifikasi di Catatan 39

*) As reclassification in Note 39

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

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

**PT JAYA REAL PROPERTY Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir pada
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COMPREHENSIVE INCOME**
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(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ Note	2021 Rp	2020 Rp	
PENDAPATAN USAHA	25, 32	2,174,343,050	2,184,941,986	REVENUES
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(1,043,490,358)	(1,024,060,615)	COST OF REVENUES AND DIRECT EXPENSES
LABA BRUTO		<u>1,130,852,692</u>	<u>1,160,881,371</u>	GROSS PROFIT
Beban Usaha	27	(313,488,867)	(332,070,847)	Operating Expenses
Penghasilan Lainnya - Neto	28	<u>20,245,705</u>	<u>268,580,310</u>	Other Income - Net
LABA USAHA		<u>837,609,530</u>	<u>1,097,390,834</u>	INCOME FROM OPERATION
Pendapatan Keuangan	29	34,466,609	49,259,886	Financial Income
Beban Pajak Final	30	(61,887,740)	(64,198,959)	Final Tax Expense
Beban Keuangan		(2,636,774)	(7,687,478)	Financial Charge
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	<u>(9,734,581)</u>	<u>(7,685,688)</u>	Share of Loss of Associates and Joint Venture - Net
LABA SEBELUM PAJAK PENGHASILAN		<u>797,817,044</u>	<u>1,067,078,595</u>	INCOME BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	31.b	<u>(11,090,735)</u>	<u>(53,660,442)</u>	INCOME TAX EXPENSES
LABA TAHUN BERJALAN		<u>786,726,309</u>	<u>1,013,418,153</u>	INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item That Will Not Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Pasti Pajak Penghasilan Terkait	20	1,021,685	(2,024,082)	Remeasurement of Defined Benefits Plan Related Income Tax
		<u>--</u>	<u>--</u>	
Total Penghasilan Komprehensif Lain		<u>1,021,685</u>	<u>(2,024,082)</u>	Total Other Comprehensive Income
LABA KOMPREHENSIF TAHUN BERJALAN		<u>787,747,994</u>	<u>1,011,394,071</u>	COMPREHENSIVE INCOME FOR THE YEAR
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				Income for the Year Attributable to:
Pemilik Entitas Induk		768,912,755	924,905,073	Owners of the Parent
Kepentingan Nonpengendali		<u>17,813,554</u>	<u>88,513,080</u>	Non-Controlling Interest
Total		<u>786,726,309</u>	<u>1,013,418,153</u>	Total
Laba Komprehensif Tahun Berjalan yang Dapat Distribusikan kepada:				Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk		769,893,957	922,918,043	Owners of the Parent
Kepentingan Nonpengendali	24	<u>17,854,037</u>	<u>88,476,028</u>	Non-Controlling Interest
Total		<u>787,747,994</u>	<u>1,011,394,071</u>	Total
LABA PER SAHAM (Rupiah Penuh)				EARNINGS PER SHARE (Full Rupiah)
Dasar	33	70.89	74.40	Basic

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	Catatan/ Note	2022 Rp	2021 Rp	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	4, 34, 35	621,060,876	546,059,814	Cash and Cash Equivalents
Piutang Usaha	5, 32, 34			Trade Receivables
Pihak Berelasi		721,793	603,640	Related Parties
Pihak Ketiga		25,027,624	31,787,722	Third Parties
Aset Keuangan Lancar Lainnya	34	7,559,617	9,030,329	Other Current Financial Assets
Persediaan	6	2,664,277,778	2,681,835,373	Inventories
Biaya Dibayar di Muka		11,221,927	7,597,088	Prepaid Expenses
Pajak Dibayar di Muka	31.a	90,597,818	96,050,014	Prepaid Taxes
Total Aset Lancar		3,420,467,433	3,372,963,980	Total Current Assets
Aset Tidak Lancar				Non Current Assets
Uang Muka Investasi	7, 32	2,800,000	731,783,193	Advance for Investments
Investasi Pada Entitas Asosiasi dan Ventura Bersama	8, 32	2,042,131,174	1,043,009,788	Investment in Associates and Joint Venture
Piutang Pihak Berelasi - Non Usaha	32, 34	2,357,404	1,882,784	Due from Related Parties - Non Trade
Uang Muka Pembelian Tanah		500,000	500,000	Advance for Land Acquisition
Tanah untuk Pengembangan	9	4,834,499,565	4,830,813,685	Land for Development
Properti Investasi	10	1,262,552,359	1,084,859,393	Investment Properties
Aset Tetap	11	202,286,989	164,334,238	Fixed Assets
Aset Hak Guna	12	1,984,362	149,194	Rights of Use Assets
Aset Keuangan Tidak Lancar Lainnya	13, 32, 34	406,582,037	440,050,262	Other Non Current Financial Assets
Aset Non Keuangan Tidak Lancar Lainnya		75,639,177	77,801,317	Other Non Current Non Financial Assets
Total Aset Tidak Lancar		8,831,333,067	8,375,183,654	Total Non Current Assets
TOTAL ASET		12,251,800,500	11,748,147,634	TOTAL ASSETS
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Utang Usaha	14, 32, 34			Trade Payables
Pihak Berelasi		2,437,722	2,556,826	Related Parties
Pihak Ketiga		77,184,677	65,843,922	Third Parties
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	29,795,385	25,347,566	Other Current Financial Liabilities
Beban Akruai	16, 34	208,388,522	210,364,851	Accrued Expenses
Utang Pajak	31.c	54,169,382	47,169,904	Tax Payables
Liabilitas Imbalan Kerja Jangka Pendek	34	103,689,643	89,401,218	Short Term Employee Benefits Liabilities
Uang Muka Penjualan	17, 32	2,743,007,708	2,731,810,363	Advances from Customers
Utang Pihak Berelasi - Non Usaha	32, 34	1,588,930	1,152,397	Due to Related Parties - Non Trade
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo Dalam Satu Tahun:				Current Portion of Long Term Liabilities:
Utang Bank	18, 34	10,505,632	5,700,000	Bank Loans
Liabilitas Sewa	12, 34	953,652	353,359	Lease Liabilities
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	158,429,208	103,508,539	Unearned Revenue and Customers Deposits
Total Liabilitas Jangka Pendek		3,390,150,461	3,283,208,945	Total Current Liabilities
Liabilitas Jangka Panjang				Non Current Liabilities
Liabilitas Jangka Panjang - Setelah Dikurangi Bagian yang Jatuh Tempo Dalam Satu Tahun:				Long Term Liabilities - Net of Current Portion:
Utang Bank	18, 34	--	10,502,373	Bank Loans
Liabilitas Sewa	12, 34	1,261,723	--	Lease Liabilities
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	198,283,911	266,580,807	Unearned Revenue and Customers Deposits
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	30,058,732	34,062,525	Long Term Employee Benefits Liabilities
Total Liabilitas Jangka Panjang		229,604,366	311,145,705	Total Non Current Liabilities
TOTAL LIABILITAS		3,619,754,827	3,594,354,650	TOTAL LIABILITIES
EKUITAS				EQUITY
Ekuitas yang Dapat Diatribusikan kepada Pemilik Entitas Induk:				Equity Attributable to Owners of the Parent:
Modal Saham - nilai nominal Rp20 (angka penuh)				Capital Stock - par value Rp20 (full amount)
Modal Dasar - 25.000.000.000 saham				Authorized Capital - 25,000,000,000 shares
Modal Ditempatkan dan Disetor Penuh - 13.750.000.000 saham	21	275,000,000	275,000,000	Issued and Fully Paid - 13,750,000,000 shares
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243	Additional Paid in Capital - Net
Saldo Laba				Retained Earnings
Telah Ditentukan Penggunaannya		55,000,000	55,000,000	Appropriated
Belum Ditentukan Penggunaannya		7,639,781,162	7,034,947,128	Unappropriated
Saham Treasuri	21	(333,295,652)	(206,546,516)	Treasury Stocks
		8,340,255,753	7,862,170,855	
Kepentingan Nonpengendali	24	291,789,920	291,622,329	Non-Controlling Interest
TOTAL EKUITAS		8,632,045,673	8,153,793,184	TOTAL EQUITY
TOTAL LIABILITAS DAN EKUITAS		12,251,800,500	11,748,147,834	TOTAL LIABILITIES AND EQUITY

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

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

**PT JAYA REAL PROPERTY Tbk
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	Catatan/ Note	2022 Rp	2021 Rp
PENDAPATAN USAHA	25, 32	2,258,974,450	2,174,343,050
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(959,311,542)	(1,043,490,358)
LABA BRUTO		<u>1,299,662,908</u>	<u>1,130,852,692</u>
Beban Usaha	27	(341,171,653)	(313,488,867)
Penghasilan Lainnya - Neto	28	<u>6,582,949</u>	<u>20,245,705</u>
LABA USAHA		<u>965,074,204</u>	<u>837,609,530</u>
Pendapatan Keuangan	29	22,151,274	34,466,609
Beban Pajak Final	30	(67,741,930)	(61,887,740)
Beban Keuangan		(2,679,327)	(2,636,774)
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	<u>(23,942,498)</u>	<u>(9,734,581)</u>
LABA SEBELUM PAJAK PENGHASILAN		<u>892,861,723</u>	<u>797,817,044</u>
BEBAN PAJAK PENGHASILAN	31.b	<u>(13,088,829)</u>	<u>(11,090,735)</u>
LABA TAHUN BERJALAN		<u>879,772,894</u>	<u>786,726,309</u>
PENGHASILAN KOMPREHENSIF LAIN Pos yang Tidak akan Direklasifikasi ke Laba Rugi			
Pengukuran Kembali atas Program Imbalan Pasti Pajak Penghasilan Terkait	20	1,736,365	1,021,685
Total Penghasilan Komprehensif Lain		<u>1,736,365</u>	<u>1,021,685</u>
LABA KOMPREHENSIF TAHUN BERJALAN		<u>881,509,259</u>	<u>787,747,994</u>
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:			
Pemilik Entitas Induk		860,910,339	768,912,755
Kepentingan Nonpengendali		<u>18,862,555</u>	<u>17,813,554</u>
Total		<u>879,772,894</u>	<u>786,726,309</u>
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:			
Pemilik Entitas Induk		862,591,508	769,893,957
Kepentingan Nonpengendali	24	<u>18,917,751</u>	<u>17,854,037</u>
Total		<u>881,509,259</u>	<u>787,747,994</u>
LABA PER SAHAM (Rupiah Penuh) Dasar	33	65.17	57.05

REVENUES
COST OF REVENUES AND DIRECT EXPENSES
GROSS PROFIT
Operating Expenses
Other Income - Net
INCOME FROM OPERATION
Financial Income
Final Tax Expense
Financial Charge
Share of Loss of Associates and Joint Venture - Net
INCOME BEFORE INCOME TAX
INCOME TAX EXPENSES
INCOME FOR THE YEAR
OTHER COMPREHENSIVE INCOME Item That Will Not Reclassified to Profit and Loss
Remeasurement of Defined Benefits Plan
Related Income Tax
Total Other Comprehensive Income
COMPREHENSIVE INCOME FOR THE YEAR
Income for the Year Attributable to:
Owners of the Parent
Non-Controlling Interest
Total
Comprehensive Income for the Year Attributable to:
Owners of the Parent
Non-Controlling Interest
Total
EARNINGS PER SHARE (Full Rupiah) Basic

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

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

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	Catatan/ Note	2023 Rp	2022 Rp
ASET			
Aset Lancar			
Kas dan Setara Kas	4, 34, 35	330,615,713	621,060,876
Piutang Usaha	5, 32, 34		
Pihak Berelasi		1,281,004	721,793
Pihak Ketiga		25,845,178	25,027,624
Aset Keuangan Lancar Lainnya	34	8,650,523	7,559,617
Persediaan	6	2,764,402,297	2,664,277,778
Biaya Dibayar di Muka		14,409,047	11,221,927
Pajak Dibayar di Muka	31.a	87,435,364	90,597,818
Total Aset Lancar		3,232,639,126	3,420,467,433
Aset Tidak Lancar			
Uang Muka Investasi	7, 32	--	2,800,000
Investasi Pada Entitas Asosiasi dan			
Ventura Bersama	8, 32	2,287,884,876	2,042,131,174
Piutang Pihak Berelasi - Non Usaha	32, 34	851,862	2,357,404
Uang Muka Pembelian Tanah		--	500,000
Tanah untuk Pengembangan	9	4,789,972,242	4,834,499,565
Properti Investasi	10	1,887,440,534	1,262,552,359
Aset Tetap	11	504,349,085	202,286,989
Aset Hak Guna	12	1,031,868	1,984,362
Aset Keuangan Tidak Lancar Lainnya	13, 34	428,373,320	406,582,037
Aset Non Keuangan Tidak Lancar Lainnya		74,355,474	75,639,177
Total Aset Tidak Lancar		9,974,259,261	8,831,333,067
TOTAL ASET		13,206,898,387	12,251,800,500
LIABILITAS DAN EKUITAS			
LIABILITAS			
Liabilitas Jangka Pendek			
Utang Usaha	14, 32, 34		
Pihak Berelasi		136,324,635	2,437,722
Pihak Ketiga		255,943,078	77,184,677
Liabilitas Keuangan Jangka Pendek Lainnya	15, 34	20,539,869	29,795,385
Beban Akruai	16, 34	225,490,491	208,388,522
Utang Pajak	31.c	59,243,216	54,169,382
Liabilitas Imbalan Kerja Jangka Pendek	34	119,598,191	103,689,643
Uang Muka dari Pelanggan	17, 32	2,705,772,901	2,743,007,708
Utang Pihak Berelasi - Non Usaha	32, 34	1,219,561	1,588,930
Bagian Liabilitas Jangka Panjang yang Jatuh Tempo			
Dalam Satu Tahun:			
Utang Bank	18, 34	--	10,505,632
Liabilitas Sewa	12, 34	1,135,740	953,652
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	170,373,118	158,429,208
Total Liabilitas Jangka Pendek		3,695,640,800	3,390,150,461
Liabilitas Jangka Panjang			
Liabilitas Jangka Panjang - Setelah Dikurangi			
Bagian yang Jatuh Tempo Dalam Satu Tahun:			
Liabilitas Sewa	12, 34	90,502	1,261,723
Pendapatan Diterima di Muka dan Setoran Jaminan	19, 32	208,358,007	198,283,911
Liabilitas Imbalan Kerja Jangka Panjang	20, 32	31,974,068	30,058,732
Total Liabilitas Jangka Panjang		240,422,577	229,604,366
TOTAL LIABILITAS		3,936,063,377	3,619,754,827
EKUITAS			
Ekuitas yang Dapat Diatribusikan kepada			
Pemilik Entitas Induk:			
Modal Saham - nilai nominal Rp20 (angka penuh)			
Modal Dasar - 25.000.000.000 saham			
Modal Ditempatkan dan Disetor Penuh -			
13.750.000.000 saham	21	275,000,000	275,000,000
Tambahan Modal Disetor - Neto	22	703,770,243	703,770,243
Saldo Laba			
Telah Ditentukan Penggunaannya		55,000,000	55,000,000
Belum Ditentukan Penggunaannya		8,373,611,911	7,639,781,162
Saham Treasuri	21	(423,515,800)	(333,295,652)
		8,983,866,354	8,340,255,753
Kepentingan Nonpengendali	24	286,968,656	291,789,920
TOTAL EKUITAS		9,270,835,010	8,632,045,673
TOTAL LIABILITAS DAN EKUITAS		13,206,898,387	12,251,800,500

ASSETS
Current Assets
Cash and Cash Equivalents
Trade Receivables
Related Parties
Third Parties
Other Current Financial Assets
Inventories
Prepaid Expenses
Prepaid Taxes
Total Current Assets
Non Current Assets
Advance for Investments
Investment in Associates and
Joint Venture
Due from Related Parties - Non Trade
Advance for Land Acquisition
Land for Development
Investment Properties
Fixed Assets
Rights of Use Assets
Other Non Current Financial Assets
Other Non Current Non Financial Assets
Total Non Current Assets
TOTAL ASSETS
LIABILITIES AND EQUITY
LIABILITIES
Current Liabilities
Trade Payables
Related Parties
Third Parties
Other Current Financial Liabilities
Accrued Expenses
Tax Payables
Short Term Employee Benefits Liabilities
Advances from Customers
Due to Related Parties - Non Trade
Current Portion of Long Term Liabilities:
Bank Loans
Lease Liabilities
Unearned Revenue and Customers Deposits
Total Current Liabilities
Non Current Liabilities
Long Term Liabilities - Net of Current Portion:
Lease Liabilities
Unearned Revenue and Customers Deposits
Long Term Employee Benefits Liabilities
Total Non Current Liabilities
TOTAL LIABILITIES
EQUITY
Equity Attributable to Owners of the Parent:
Capital Stock - par value Rp20 (full amount)
Authorized Capital - 25,000,000,000 shares
Issued and Fully Paid -
13,750,000,000 shares
Additional Paid in Capital - Net
Retained Earnings
Appropriated
Unappropriated
Treasury Stocks
Non-Controlling Interest
TOTAL EQUITY
TOTAL LIABILITIES AND EQUITY

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

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

**PT JAYA REAL PROPERTY Tbk
DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN PENGHASILAN
KOMPREHENSIF LAIN
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir pada
Tanggal 31 Desember 2023 dan 2022
(Dalam Ribuan Rupiah, Kecuali Dinyatakan Lain)

**PT JAYA REAL PROPERTY Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME**
For the Years Ended
December 31, 2023 and 2022
(In Thousand Rupiah, Unless Otherwise Stated)

	Catatan/ Note	2023 Rp	2022 Rp	
PENDAPATAN USAHA	25, 32	2,503,645,371	2,258,974,450	REVENUES
BEBAN POKOK PENJUALAN DAN BEBAN LANGSUNG	26	(1,041,030,981)	(959,311,542)	COST OF REVENUES AND DIRECT EXPENSES
LABA BRUTO		<u>1,462,614,390</u>	<u>1,299,662,908</u>	GROSS PROFIT
Beban Usaha	27	(363,854,526)	(341,171,653)	Operating Expenses
Penghasilan Lainnya - Neto	28	<u>9,682,543</u>	<u>6,582,949</u>	Other Income - Net
LABA USAHA		<u>1,108,442,407</u>	<u>965,074,204</u>	INCOME FROM OPERATION
Pendapatan Keuangan	29	21,395,839	22,151,274	Financial Income
Beban Pajak Final	30	(76,896,350)	(67,741,930)	Final Tax Expense
Beban Keuangan		(1,402,993)	(2,679,327)	Financial Charge
Bagian Rugi Entitas Asosiasi dan Ventura Bersama - Neto	8	<u>(10,362,708)</u>	<u>(23,942,498)</u>	Share of Loss of Associates and Joint Venture - Net
LABA SEBELUM PAJAK PENGHASILAN		<u>1,041,176,195</u>	<u>892,861,723</u>	INCOME BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN	31.b	<u>(16,838,667)</u>	<u>(13,088,829)</u>	INCOME TAX EXPENSES
LABA TAHUN BERJALAN		<u>1,024,337,528</u>	<u>879,772,894</u>	INCOME FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item That Will Not Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Pasti	20	(187,896)	1,736,365	Remeasurement of Defined Benefits Plan
Laba (Rugi) Yang Belum Direalisasi dari Investasi yang Tersedia Untuk Dijual		2,025,187	--	Unrealized Gain (Loss) from Investment Available for Sale
Pajak Penghasilan Terkait		--	--	Related Income Tax
Total Penghasilan Komprehensif Lain		<u>1,837,291</u>	<u>1,736,365</u>	Total Other Comprehensive Income
LABA KOMPREHENSIF TAHUN BERJALAN		<u>1,026,174,819</u>	<u>881,509,259</u>	COMPREHENSIVE INCOME FOR THE YEAR
Laba Tahun Berjalan yang Dapat Diatribusikan kepada:				Income for the Year Attributable to:
Pemilik Entitas Induk		1,004,620,409	860,910,339	Owners of the Parent
Kepentingan Nonpengendali		<u>19,717,119</u>	<u>18,862,555</u>	Non-Controlling Interest
Total		<u>1,024,337,528</u>	<u>879,772,894</u>	Total
Laba Komprehensif Tahun Berjalan yang Dapat Diatribusikan kepada:				Comprehensive Income for the Year Attributable to:
Pemilik Entitas Induk		1,006,476,710	862,591,508	Owners of the Parent
Kepentingan Nonpengendali	24	<u>19,698,109</u>	<u>18,917,751</u>	Non-Controlling Interest
Total		<u>1,026,174,819</u>	<u>881,509,259</u>	Total
LABA PER SAHAM (Rupiah Penuh)				EARNINGS PER SHARE (Full Rupiah)
Dasar	33	77.40	65.17	Basic

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

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