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LAMPIRAN 1

**DAFTAR SAMPEL PERUSAHAAN LQ-45 YANG TERDAFTAR DI BURSA
EFEK INDONESIA TAHUN 2019-2023**

No	Nama Perusahaan	Kode Perusahaan
1.	Ace Hardware Indonesia Tbk.	ACES
2.	Adaro Energy Indonesia Tbk.	ADRO
3.	AKR Corporindo Tbk.	AKRA
4.	Sumber Alfaria Trijaya Tbk.	AMRT
5.	Aneka Tambang Tbk.	ANTM
6.	Astra International Tbk.	ASII
7.	Bank Central Asia Tbk.	BBCA
8.	Bank Negara Indonesia (Persero) Tbk.	BBNI
9.	Bank Rakyat Indonesia (Persero) Tbk.	BBRI
10.	Bank Mandiri (Persero) Tbk.	BMRI
11.	Barito Pacific Tbk.	BRPT
12.	Charoen Pokphand Indonesia Tbk.	CPIN
13.	Indofood CBP Sukses Makmur Tbk.	ICBP
14.	Indofood Sukses Makmur Tbk.	INDF
15.	Indak Kiat Pulp & Paper Tbk.	INKP
16.	Indocement Tunggal Prakarsa Tbk.	INTP
17.	Indo Tambangraya Megah Tbk.	ITMG
18.	Kalbe Farma Tbk.	KLBF
19.	Bukiy Asam Tbk.	PTBA
20.	Surya Citra Media Tbk.	SCMA
21.	Industri Jamu dan Farmasi Sido Muncul Tbk.	SIDO
22.	Semen Indonesia (Persero) Tbk.	SMGR

23.	Telkom Indonesia (Persero) Tbk.	TLKM
24.	Sarana Menara Nusantara Tbk.	TOWR
25.	United Tractors Tbk.	UNTR
26.	Unilever Indonesia Tbk.	UNVR

LAMPIRAN 2

VARIABEL PENGHINDARAN PAJAK (X1)

No	Kode Perusahaan	Tahun	Beban Pajak	Laba Sebelum Pajak	X1
1	ACES	2019	4,439,170,951	1,280,008,338,244	0.00346808
		2020	2,650,522,128	923,335,768,686	0.002870594
		2021	2,934,065,533	844,868,009,667	0.003472809
		2022	4,679,369,659	820,831,199,512	0.00570077
		2023	4,442,150,003	953,024,744,277	0.004661107
2	ADRO	2019	4,770,240,000,000	9,154,210,000,000	0.521097943
		2020	884,167,000,000	3,085,630,000,000	0.286543429
		2021	6,356,360,000,000	20,642,400,000,000	0.307927373
		2022	22,848,600,000,000	62,169,700,000,000	0.367519869
		2023	6,102,850,000,000	31,865,000,000,000	0.191522046
3	AKRA	2019	179,864,010,000	865,379,704,000	0.207844036
		2020	229,719,593,000	1,191,716,906,000	0.19276356
		2021	260,061,263,000	1,395,063,019,000	0.186415423
		2022	544,757,403,000	3,023,816,560,000	0.180155572
		2023	589,188,690,000	3,667,658,391,000	0.160644375
4	AMRT	2019	275,249,000,000	1,414,137,000,000	0.194640972
		2020	263,989,000,000	1,388,967,000,000	0.190061391
		2021	432,859,000,000	2,395,909,000,000	0.180665877
		2022	659,311,000,000	3,566,789,000,000	0.184847211
		2023	798,322,000,000	4,282,347,000,000	0.186421605
5	ANTM	2019	349,446,756,000,000	910,639,156,000,000	0.383737898
		2020	491,824,000,000	1,641,178,000,000	0.299677427
		2021	1,181,769,000,000	3,043,509,000,000	0.388291607
		2022	1,393,807,000,000	5,214,771,000,000	0.267280577
		2023	776,833,000,000	3,854,481,000,000	0.201540233
6	ASII	2019	7,433,000,000,000	34,054,000,000,000	0.218270981
		2020	3,170,000,000,000	21,741,000,000,000	0.145807461
		2021	6,764,000,000,000	32,350,000,000,000	0.209088099
		2022	9,970,000,000,000	50,390,000,000,000	0.197856718
		2023	10,228,000,000,000	54,729,000,000,000	0.186884467
7	BBCA	2019	7,719,024,000,000	36,288,998,000,000	0.212709758
		2020	6,421,398,000,000	33,568,507,000,000	0.191292332
		2021	7,401,015,000,000	38,841,174,000,000	0.190545605
		2022	9,711,461,000,000	50,467,033,000,000	0.19243178
		2023	11,521,662,000,000	60,179,757,000,000	0.191454113
8	BBNI	2019	3,860,523,000,000	19,369,106,000,000	0.199313432
		2020	1,790,711,000,000	5,112,153,000,000	0.350285095

		2021	1,573,936,000,000	12,550,987,000,000	0.125403365
		2022	4,204,928,000,000	22,686,708,000,000	0.185347649
		2023	4,533,510,000,000	25,639,738,000,000	0.176815769
9	BBRI	2019	8,950,228,000,000	43,364,053,000,000	0.206397405
		2020	8,951,971,000,000	29,993,406,000,000	0.298464636
		2021	7,835,608,000,000	40,992,065,000,000	0.191149385
		2022	13,188,494,000,000	64,596,701,000,000	0.20416668
		2023	16,004,664,000,000	76,429,712,000,000	0.209403694
10	BMRI	2019	7,985,848,000,000	36,441,440,000,000	0.219141944
		2020	5,993,477,000,000	24,392,405,000,000	0.245710786
		2021	7,807,324,000,000	38,358,421,000,000	0.203536115
		2022	11,425,358,000,000	56,377,726,000,000	0.202657305
		2023	14,633,011,000,000	74,684,881,000,000	0.19593003
11	BRPT	2019	1,934,570,000,000	3,842,630,000,000	0.50344946
		2020	1,431,790,000,000	3,480,150,000,000	0.411416175
		2021	2,573,790,000,000	6,685,000,000,000	0.385009723
		2022	1,711,290,000,000	2,158,650,000,000	0.792759363
		2023	1,714,470,000,000	3,100,250,000,000	0.553010241
12	CPIN	2019	963,064,000,000	4,595,238,000,000	0.209578699
		2020	921,865,000,000	4,767,698,000,000	0.193356416
		2021	1,014,536,000,000	4,633,546,000,000	0.218954554
		2022	606,823,000,000	3,537,180,000,000	0.171555589
		2023	678,797,000,000	2,996,885,000,000	0.22650085
13	ICBP	2019	2,076,943,000,000	7,436,972,000,000	0.279272666
		2020	2,540,073,000,000	9,958,647,000,000	0.255062058
		2021	2,038,227,000,000	9,950,170,000,000	0.204843435
		2022	1,803,191,000,000	7,525,385,000,000	0.239614452
		2023	2,979,570,000,000	11,444,693,000,000	0.260345122
14	INDF	2019	2,846,668,000,000	8,749,397,000,000	0.325355907
		2020	3,674,268,000,000	9,958,647,000,000	0.368952529
		2021	3,258,958,000,000	14,488,653,000,000	0.224931745
		2022	3,126,196,000,000	12,318,765,000,000	0.253775115
		2023	4,121,651,000,000	15,165,384,000,000	0.271780194
15	INKP	2019	1,715,380,000,000	5,526,350,000,000	0.310400174
		2020	1,241,610,000,000	5,325,510,000,000	0.233143868
		2021	1,866,500,000,000	9,177,040,000,000	0.203388021
		2022	2,639,400,000,000	14,548,600,000,000	0.181419518
		2023	1,928,080,000,000	7,634,040,000,000	0.252563518
16	INTP	2019	439,122,000,000	2,274,427,000,000	0.193069287
		2020	341,991,000,000	2,148,328,000,000	0.159189379
		2021	445,506,000,000	2,234,002,000,000	0.199420591
		2022	446,875,000,000	2,289,309,000,000	0.195200823

		2023	446,082,000,000	2,396,348,000,000	0.186150759
17	ITMG	2019	825,083,000,000	2,582,060,000,000	0.319544472
		2020	482,292,000,000	1,007,680,000,000	0.478616227
		2021	2,023,600,000,000	8,626,240,000,000	0.234586564
		2022	4,797,880,000,000	21,455,400,000,000	0.223621093
		2023	2,006,830,000,000	8,946,000,000,000	0.224327074
18	KLBF	2019	865,015,000,888	3,402,616,824,533	0.254220515
		2020	828,010,058,930	3,627,632,574,744	0.228250806
		2021	911,256,951,493	4,143,264,634,774	0.219936941
		2022	1,008,813,493,059	4,458,896,905,350	0.226247324
		2023	827,832,384,309	3,606,237,203,810	0.229555722
19	PTBA	2019	1,414,768,000,000	5,455,162,000,000	0.259344819
		2020	823,758,000,000	3,231,685,000,000	0.254900462
		2021	2,321,787,000,000	10,358,675,000,000	0.224139381
		2022	3,422,887,000,000	16,202,314,000,000	0.211259145
		2023	1,861,792,000,000	8,154,313,000,000	0.228319909
20	SCMA	2019	401,447,087,000	1,373,065,504,000	0.292372859
		2020	338,036,813,000	1,488,100,052,000	0.227160003
		2021	387,648,442,000	1,725,634,233,000	0.22464114
		2022	415,450,890,000	1,095,325,911,000	0.379294314
		2023	263,134,754,000	418,999,970,000	0.628006618
21	SIDO	2019	266,146,000,000	1,073,835,000,000	0.247846271
		2020	265,532,000,000	1,199,548,000,000	0.221360046
		2021	352,333,000,000	1,613,231,000,000	0.218402076
		2022	315,138,000,000	1,419,852,000,000	0.221951302
		2023	268,891,000,000	1,219,539,000,000	0.220485774
22	SMGR	2019	824,542,000,000	3,195,775,000,000	0.258010029
		2020	814,307,000,000	3,488,650,000,000	0.233416078
		2021	1,420,468,000,000	3,537,704,000,000	0.401522569
		2022	799,752,000,000	3,298,835,000,000	0.242434678
		2023	1,008,159,000,000	3,303,760,000,000	0.305155035
23	TLKM	2019	10,316,000,000,000	37,908,000,000,000	0.272132531
		2020	9,212,000,000,000	38,775,000,000,000	0.237575758
		2021	9,730,000,000,000	43,678,000,000,000	0.22276661
		2022	8,659,000,000,000	36,339,000,000,000	0.238283937
		2023	8,586,000,000,000	40,794,000,000,000	0.210472128
24	TOWR	2019	551,341,000,000	2,904,430,000,000	0.189827608
		2020	340,003,000,000	3,193,620,000,000	0.106463199
		2021	268,207,000,000	3,716,082,000,000	0.072174672
		2022	451,496,000,000	3,948,031,000,000	0.114359791
		2023	242,234,000,000	3,545,876,000,000	0.06831429
25	UNTR	2019	4,342,244,000,000	15,476,885,000,000	0.280563175

		2020	1,378,761,000,000	7,011,186,000,000	0.196651608
		2021	3,853,983,000,000	14,462,250,000,000	0.266485713
		2022	6,452,368,000,000	29,446,041,000,000	0.219125145
		2023	6,590,244,000,000	28,720,340,000,000	0.229462604
26	UNVR	2019	2,508,935,000,000	9,901,772,000,000	0.253382425
		2020	2,043,333,000,000	9,206,869,000,000	0.221935709
		2021	1,738,444,000,000	7,496,592,000,000	0.231897908
		2022	1,629,042,000,000	6,993,803,000,000	0.232926492
		2023	1,400,936,000,000	6,201,876,000,000	0.22588907

LAMPIRAN 3

VARIABEL TRANSAKSI PIHAK BERELASI (X2)

No	Kode Perusahaan	Tahun	Pihak Berelasi	Total Aset	X2
1	ACES	2019	55,481,251,974	5,920,169,803,449	0.009371564
		2020	115,086,693,129	7,247,063,894,294	0.015880458
		2021	43,060,742,690	7,171,138,470,214	0.006004729
		2022	47,647,813,591	7,249,254,612,049	0.006572788
		2023	153,740,107,824	7,753,269,368,751	0.019829068
2	ADRO	2019	162,000,000,000	100,238,000,000,000	0.001616154
		2020	185,181,000,000	88,632,900,000,000	0.002089303
		2021	448,458,000,000	105,374,000,000,000	0.004255587
		2022	1,123,670,000,000	149,745,000,000,000	0.00750389
		2023	1,288,880,000,000	145,454,000,000,000	0.008861083
3	AKRA	2019	8,066,853,000	21,409,046,173,000	0.000376796
		2020	7,846,976,000	23,508,585,736,000	0.000333792
		2021	7,668,866,000	12,022,678,362,000	0.000637867
		2022	5,252,056,000	27,187,608,036,000	0.000193178
		2023	8,350,431,000	30,254,623,117,000	0.000276005
4	AMRT	2019	1,712,000,000	23,992,313,000,000	0.0000714
		2020	1,168,000,000	25,970,743,000,000	0.0000450
		2021	1,898,000,000	27,370,210,000,000	0.0000693
		2022	1,151,000,000	30,746,266,000,000	0.0000374
		2023	1,901,000,000	34,246,183,000,000	0.0000555
5	ANTM	2019	973,430,725,000,000	30,194,907,730,000,000	0.032238241
		2020	33,770,000,000	31,729,513,000,000	0.001064309
		2021	521,517,000,000	32,916,154,000,000	0.015843801
		2022	1,062,132,000,000	33,637,271,000,000	0.031576046
		2023	2,370,000,000	42,851,329,000,000	0.0000553
6	ASII	2019	1,993,000,000,000	351,958,000,000,000	0.005662607
		2020	2,055,000,000,000	338,203,000,000,000	0.006076232
		2021	2,616,000,000,000	367,311,000,000,000	0.00712203
		2022	3,066,000,000,000	413,297,000,000,000	0.007418394
		2023	4,034,000,000,000	445,679,000,000,000	0.009051358
7	BBCA	2019	4,446,156,000,000	918,989,312,000,000	0.004838093
		2020	5,212,068,000,000	1,075,570,256,000,000	0.004845865
		2021	8,802,701,000,000	1,228,344,680,000,000	0.007166312
		2022	9,382,151,000,000	1,314,731,674,000,000	0.007136172
		2023	8,415,780,000,000	1,408,107,010,000,000	0.005976662
8	BBNI	2019	142,644,883,000,000	845,605,208,000,000	0.168689693
		2020	139,983,225,000,000	891,337,425,000,000	0.157048522

		2021	122,332,634,000,000	964,837,692,000,000	0.126790894
		2022	128,336,658,000,000	1,029,836,868,000,000	0.124618434
		2023	152,331,686,000,000	1,086,663,986,000,000	0.140182879
9	BBRI	2019	74,424,000,000	1,416,758,840,000,000	0.0000525
		2020	41,153,000,000	1,610,065,344,000,000	0.0000256
		2021	26,719,000,000	1,678,097,734,000,000	0.0000159
		2022	7,205,000,000	1,865,639,010,000,000	0.0000039
		2023	30,351,000,000	1,965,007,030,000,000	0.0000154
10	BMRI	2019	344,739,462,000,000	1,318,246,335,000,000	0.261513689
		2020	415,937,895,000,000	1,541,964,567,000,000	0.26974543
		2021	529,607,646,000,000	1,725,611,128,000,000	0.306910194
		2022	578,027,777,000,000	1,992,544,687,000,000	0.290095264
		2023	584,242,757,000,000	2,174,219,449,000,000	0.268713794
11	BRPT	2019	858,333,000,000	99,756,041,666,667	0.008604321
		2020	70,833,333,333	106,799,000,000,000	0.00066324
		2021	206,931,000,000	128,355,000,000,000	0.001612177
		2022	225,388,888,889	128,447,972,222,222	0.00175471
		2023	243,819,000,000	140,968,000,000,000	0.001729605
12	CPIN	2019	2,130,000,000	29,353,041,000,000	0.000073
		2020	6,024,000,000	31,159,291,000,000	0.000193329
		2021	9,828,000,000	35,446,051,000,000	0.000277266
		2022	12,370,000,000	39,847,545,000,000	0.000310433
		2023	57,472,000,000	40,970,800,000,000	0.001402755
13	ICBP	2019	3,043,918,000,000	38,709,314,000,000	0.078635287
		2020	3,253,391,000,000	103,588,325,000,000	0.031406927
		2021	3,720,193,000,000	118,015,311,000,000	0.031522969
		2022	3,600,139,000,000	115,305,536,000,000	0.031222603
		2023	3,575,097,000,000	119,267,076,000,000	0.029975557
14	INDF	2019	1,504,771,000,000	96,198,559,000,000	0.015642344
		2020	1,715,124,000,000	163,136,516,000,000	0.010513428
		2021	2,040,162,000,000	179,271,840,000,000	0.01138027
		2022	1,893,342,000,000	180,433,300,000,000	0.010493307
		2023	1,563,274,000,000	186,587,957,000,000	0.008378215
15	INKP	2019	13,347,200,000,000	118,084,000,000,000	0.113031401
		2020	12,408,000,000,000	118,004,000,000,000	0.105148978
		2021	12,895,900,000,000	124,701,000,000,000	0.103414568
		2022	16,945,300,000,000	133,899,000,000,000	0.12655285
		2023	17,895,100,000,000	140,627,000,000,000	0.127252235
16	INTP	2019	12,716,000,000	27,707,749,000,000	0.000458933
		2020	12,464,000,000	27,344,672,000,000	0.000455811
		2021	12,684,000,000	26,136,114,000,000	0.000485306
		2022	6,551,000,000	25,706,169,000,000	0.000254842

		2023	29,655,000,000	29,649,645,000,000	0.001000181
17	ITMG	2019	38,930,555,556	16,792,236,111,111	0.002318366
		2020	113,625,000,000	16,092,069,444,444	0.007060931
		2021	167,194,000,000	23,142,200,000,000	0.007224637
		2022	9,402,777,778	36,669,100,000,000	0.000256422
		2023	244,056,000,000	30,386,800,000,000	0.008031645
18	KLBF	2019	43,928,171,466	20,264,726,862,584	0.002167716
		2020	43,687,143,895	22,564,300,317,374	0.001936118
		2021	39,413,342,341	25,666,635,156,271	0.001535587
		2022	45,680,177,626	27,241,313,025,674	0.001676871
		2023	65,012,243,701	27,057,568,182,323	0.002402738
19	PTBA	2019	2,036,400,000,000	26,098,052,000,000	0.078028812
		2020	1,471,353,000,000	24,056,755,000,000	0.06116174
		2021	1,880,376,000,000	36,123,703,000,000	0.0520538
		2022	1,818,079,000,000	45,359,207,000,000	0.040081807
		2023	2,307,951,000,000	38,765,189,000,000	0.059536689
20	SCMA	2019	99,366,157,000	6,716,724,073,000	0.014793842
		2020	47,475,524,000	6,766,903,494,000	0.007015842
		2021	31,437,828,000	9,913,440,970,000	0.003171233
		2022	24,411,938,000	11,075,131,567,000	0.002204212
		2023	29,082,020,000	10,052,506,174,000	0.002893012
21	SIDO	2019	260,124,000,000	3,536,898,000,000	0.073545802
		2020	366,872,000,000	3,849,516,000,000	0.09530341
		2021	291,077,000,000	4,068,970,000,000	0.071535794
		2022	347,441,000,000	4,081,442,000,000	0.085127021
		2023	450,568,000,000	3,890,706,000,000	0.115806232
22	SMGR	2019	1,605,866,000,000	79,807,067,000,000	0.020121852
		2020	1,567,994,000,000	78,006,244,000,000	0.020100878
		2021	1,223,221,000,000	81,766,327,000,000	0.01495996
		2022	1,035,385,000,000	82,960,012,000,000	0.012480531
		2023	961,469,000,000	81,820,529,000,000	0.011750951
23	TLKM	2019	1,792,000,000,000	221,208,000,000,000	0.008100973
		2020	1,644,000,000,000	246,943,000,000,000	0.006657407
		2021	961,000,000,000	277,184,000,000,000	0.003467011
		2022	1,620,000,000,000	275,192,000,000,000	0.005886799
		2023	1,918,000,000,000	287,042,000,000,000	0.006681949
24	TOWR	2019	1,561,000,000	27,665,695,000,000	0.00005642
		2020	3,144,000,000	34,249,550,000,000	0.00009180
		2021	5,932,000,000	65,828,670,000,000	0.00009011
		2022	3,533,000,000	65,625,136,000,000	0.0000538
		2023	214,034,000,000	68,418,946,000,000	0.003128286
25	UNTR	2019	1,309,739,000,000	111,713,375,000,000	0.011724102

		2020	1,467,132,000,000	99,800,963,000,000	0.01470058
		2021	1,475,761,000,000	112,561,356,000,000	0.013110725
		2022	1,488,698,000,000	140,478,220,000,000	0.010597358
		2023	2,529,068,000,000	154,028,248,000,000	0.016419508
26	UNVR	2019	472,659,000,000	20,649,371,000,000	0.022889753
		2020	365,085,000,000	20,534,632,000,000	0.017778989
		2021	448,510,000,000	19,068,532,000,000	0.023520951
		2022	491,673,000,000	18,318,114,000,000	0.026840809
		2023	261,357,000,000	16,664,086,000,000	0.015683848

LAMPIRAN 4

PROFITABILITAS (X3)

No	Kode Perusahaan	Tahun	Laba Tahun Berjalan	Total Aset	X3
1	ACES	2019	1,036,610,556,510	5,920,169,803,449	0.175098112
		2020	731,310,571,351	7,247,063,894,294	0.100911291
		2021	704,808,586,631	7,171,138,470,214	0.098284058
		2022	673,646,864,480	7,249,254,612,049	0.092926363
		2023	763,876,396,554	7,753,269,368,751	0.098523134
2	ADRO	2019	6,041,690,000,000	100,238,000,000,000	0.060273449
		2020	2,201,458,333,333	88,632,900,000,000	0.024837936
		2021	14,286,000,000,000	105,374,000,000,000	0.13557424
		2022	39,321,200,000,000	149,745,000,000,000	0.262587732
		2023	25,762,200,000,000	145,454,000,000,000	0.177115789
3	AKRA	2019	703,077,279,000	21,409,046,173,000	0.032840196
		2020	961,997,313,000	23,508,585,736,000	0.040921105
		2021	1,135,001,756,000	12,022,678,362,000	0.094405067
		2022	2,479,059,157,000	27,187,608,036,000	0.091183423
		2023	3,078,469,701,000	30,254,623,117,000	0.101752043
4	AMRT	2019	1,138,888,000,000	23,992,313,000,000	0.047468871
		2020	1,088,477,000,000	25,970,743,000,000	0.041911662
		2021	1,963,050,000,000	27,370,210,000,000	0.071722139
		2022	2,907,478,000,000	30,746,266,000,000	0.094563613
		2023	3,484,025,000,000	34,246,183,000,000	0.101734696
5	ANTM	2019	193,852,031,000,000	30,194,907,730,000,000	0.006420024
		2020	1,149,354,000,000	31,729,513,000,000	0.0362235
		2021	1,861,740,000,000	32,916,154,000,000	0.056560071
		2022	3,820,964,000,000	33,637,271,000,000	0.113593163
		2023	3,077,648,000,000	42,851,329,000,000	0.07182153
6	ASII	2019	26,621,000,000,000	351,958,000,000,000	0.075636866
		2020	18,571,000,000,000	338,203,000,000,000	0.054910808
		2021	25,586,000,000,000	367,311,000,000,000	0.069657593
		2022	40,420,000,000,000	413,297,000,000,000	0.097798919
		2023	44,501,000,000,000	445,679,000,000,000	0.099849892
7	BBCA	2019	28,569,974,000,000	918,989,312,000,000	0.031088473
		2020	27,147,109,000,000	1,075,570,256,000,000	0.025239736
		2021	31,440,159,000,000	1,228,344,680,000,000	0.025595551
		2022	40,755,572,000,000	1,314,731,674,000,000	0.030999156
		2023	48,658,095,000,000	1,408,107,010,000,000	0.03455568
8	BBNI	2019	15,508,583,000,000	845,605,208,000,000	0.018340217
		2020	3,321,442,000,000	891,337,425,000,000	0.003726358

		2021	10,977,051,000,000	964,837,692,000,000	0.011377096
		2022	18,481,780,000,000	1,029,836,868,000,000	0.017946318
		2023	21,106,228,000,000	1,086,663,986,000,000	0.019422957
9	BBRI	2019	34,413,825,000,000	1,416,758,840,000,000	0.024290531
		2020	18,660,393,000,000	1,610,065,344,000,000	0.011589836
		2021	30,755,766,000,000	1,678,097,734,000,000	0.018327756
		2022	51,408,207,000,000	1,865,639,010,000,000	0.027555281
		2023	60,425,048,000,000	1,965,007,030,000,000	0.030750551
10	BMRI	2019	28,455,592,000,000	1,318,246,335,000,000	0.021585944
		2020	18,398,928,000,000	1,541,964,567,000,000	0.011932134
		2021	30,551,097,000,000	1,725,611,128,000,000	0.017704509
		2022	44,952,368,000,000	1,992,544,687,000,000	0.022560281
		2023	60,051,870,000,000	2,006,939,146,000,000	0.029922118
11	BRPT	2019	1,908,060,000,000	99,756,041,666,667	0.019127263
		2020	2,048,360,000,000	106,799,000,000,000	0.01917958
		2021	4,111,210,000,000	128,355,000,000,000	0.032029995
		2022	447,361,000,000	128,447,972,222,222	0.003482819
		2023	1,385,780,000,000	140,968,000,000,000	0.009830458
12	CPIN	2019	3,615,390,000,000	29,353,041,000,000	0.12316918
		2020	3,845,833,000,000	31,159,291,000,000	0.12342492
		2021	3,619,010,000,000	35,446,051,000,000	0.102099103
		2022	2,930,357,000,000	39,847,545,000,000	0.073539211
		2023	2,318,088,000,000	40,970,800,000,000	0.056579027
13	ICBP	2019	5,360,029,000,000	38,709,314,000,000	0.138468716
		2020	7,418,574,000,000	103,588,325,000,000	0.071615928
		2021	7,911,943,000,000	118,015,311,000,000	0.067041665
		2022	5,722,194,000,000	115,305,536,000,000	0.04962636
		2023	8,465,123,000,000	119,267,076,000,000	0.070976193
14	INDF	2019	5,902,729,000,000	96,198,559,000,000	0.061359848
		2020	8,752,066,000,000	163,136,516,000,000	0.053648724
		2021	11,229,695,000,000	179,271,840,000,000	0.062640597
		2022	9,192,569,000,000	180,433,300,000,000	0.050947187
		2023	11,493,733,000,000	186,587,957,000,000	0.061599544
15	INKP	2019	3,810,970,000,000	118,084,000,000,000	0.032273382
		2020	4,083,900,000,000	118,004,000,000,000	0.034608149
		2021	7,310,540,000,000	124,701,000,000,000	0.05862455
		2022	11,909,200,000,000	133,899,000,000,000	0.088941665
		2023	5,714,210,000,000	140,627,000,000,000	0.040633804
16	INTP	2019	1,835,305,000,000	27,707,749,000,000	0.066237968
		2020	1,806,337,000,000	27,344,672,000,000	0.066058097
		2021	1,788,496,000,000	26,136,114,000,000	0.068430066
		2022	1,842,434,000,000	25,706,169,000,000	0.071672835

		2023	1,950,266,000,000	29,649,645,000,000	0.065777044
17	ITMG	2019	1,756,970,000,000	16,792,236,111,111	0.104629901
		2020	525,389,000,000	16,092,069,444,444	0.032648939
		2021	6,602,640,000,000	23,142,200,000,000	0.285307361
		2022	16,657,600,000,000	36,669,100,000,000	0.454268035
		2023	6,939,170,000,000	30,386,800,000,000	0.228361328
18	KLBF	2019	2,537,601,823,645	20,264,726,862,584	0.125222602
		2020	2,799,622,515,814	22,564,300,317,374	0.124073092
		2021	3,232,007,683,281	25,666,635,156,271	0.125922532
		2022	3,450,083,412,291	27,241,313,025,674	0.12664894
		2023	2,778,404,819,501	27,057,568,182,323	0.102684942
19	PTBA	2019	4,040,394,000,000	26,098,052,000,000	0.154815923
		2020	2,407,927,000,000	24,056,755,000,000	0.100093591
		2021	8,036,888,000,000	36,123,703,000,000	0.222482396
		2022	12,779,427,000,000	45,359,207,000,000	0.281738325
		2023	6,292,521,000,000	38,765,189,000,000	0.162324012
20	SCMA	2019	971,618,417,000	6,716,724,073,000	0.144656592
		2020	1,150,063,239,000	6,766,903,494,000	0.169954136
		2021	1,337,985,791,000	9,913,440,970,000	0.134966839
		2022	679,875,021,000	11,075,131,567,000	0.061387534
		2023	155,865,216,000	10,052,506,174,000	0.01550511
21	SIDO	2019	807,689,000,000	3,536,898,000,000	0.22836084
		2020	934,016,000,000	3,849,516,000,000	0.242632061
		2021	1,260,898,000,000	4,068,970,000,000	0.30988137
		2022	1,104,714,000,000	4,081,442,000,000	0.270667573
		2023	950,648,000,000	3,890,706,000,000	0.244338174
22	SMGR	2019	2,371,233,000,000	79,807,067,000,000	0.029712068
		2020	2,674,343,000,000	78,006,244,000,000	0.034283704
		2021	2,117,236,000,000	81,766,327,000,000	0.02589374
		2022	2,499,083,000,000	82,960,012,000,000	0.030123947
		2023	2,295,601,000,000	81,820,529,000,000	0.028056541
		2023	1,621,694,000,000	46,966,466,000,000	0.034528764
23	TLKM	2019	27,592,000,000,000	221,208,000,000,000	0.124733283
		2020	29,563,000,000,000	246,943,000,000,000	0.119715886
		2021	33,948,000,000,000	277,184,000,000,000	0.122474602
		2022	27,680,000,000,000	275,192,000,000,000	0.100584319
		2023	32,208,000,000,000	287,042,000,000,000	0.112206576
24	TOWR	2019	2,353,089,000,000	27,665,695,000,000	0.085054397
		2020	2,853,617,000,000	34,249,550,000,000	0.083318379
		2021	3,447,875,000,000	65,828,670,000,000	0.052376495
		2022	3,496,353,000,000	65,625,136,000,000	0.05327765
		2023	3,303,642,000,000	68,418,946,000,000	0.048285485

25	UNTR	2019	11,134,641,000,000	111,713,375,000,000	0.099671512
		2020	5,632,425,000,000	99,800,963,000,000	0.05643658
		2021	10,608,267,000,000	112,561,356,000,000	0.094244307
		2022	22,993,673,000,000	140,478,220,000,000	0.163681409
		2023	22,130,096,000,000	154,028,248,000,000	0.143675568
26	UNVR	2019	7,392,837,000,000	20,649,371,000,000	0.35801754
		2020	7,163,536,000,000	20,534,632,000,000	0.348851443
		2021	5,758,148,000,000	19,068,532,000,000	0.301971227
		2022	5,364,761,000,000	18,318,114,000,000	0.292866449
		2023	4,800,940,000,000	16,664,086,000,000	0.28810101

LAMPIRAN 5

VARIABEL KEBIJAKAN DIVIDEN (Y)

No	Kode Perusahaan	Tahun	Dividen Tunai	Laba Tahun Berjalan	Y
1	ACES	2019	483,562,258,825	1,036,610,556,510	0.466484019
		2020	309,286,244,180	731,310,571,351	0.422920516
		2021	550,420,528,855	704,808,586,631	0.780950373
		2022	352,508,823,923	673,646,864,480	0.523284294
		2023	531,759,304,083	763,876,396,554	0.696132655
2	ADRO	2019	3,038,750,000,000	6,041,690,000,000	0.502963575
		2020	3,947,170,000,000	2,201,458,333,333	1.792979654
		2021	2,279,930,000,000	14,286,000,000,000	0.159591908
		2022	11,914,000,000,000	39,321,200,000,000	0.30299177
		2023	15,718,100,000,000	25,762,200,000,000	0.610122583
3	AKRA	2019	722,645,086,000	703,077,279,000	1.027831659
		2020	395,041,207,000	961,997,313,000	0.410646892
		2021	532,903,579,000	1,135,001,756,000	0.469517845
		2022	828,961,123,000	2,479,059,157,000	0.334385374
		2023	2,467,146,200,000	3,078,469,701,000	0.801419679
4	AMRT	2019	109,625,000,000	1,138,888,000,000	0.096256173
		2020	805,991,000,000	1,088,477,000,000	0.740475913
		2021	386,178,000,000	1,963,050,000,000	0.196723466
		2022	779,830,000,000	2,907,478,000,000	0.268215271
		2023	999,080,000,000	3,484,025,000,000	0.286760284
5	ANTM	2019	306,048,761,000,000	193,852,031,000,000	1.578775107
		2020	67,848,000,000	1,149,354,000,000	0.059031421
		2021	402,273,000,000	1,861,740,000,000	0.216073673
		2022	930,871,000,000	3,820,964,000,000	0.243622028
		2023	1,910,482,000,000	3,077,648,000,000	0.620760399
6	ASII	2019	11,230,000,000,000	26,621,000,000,000	0.421847414
		2020	9,419,000,000,000	18,571,000,000,000	0.507188627
		2021	7,119,000,000,000	25,586,000,000,000	0.278238099
		2022	15,295,000,000,000	40,420,000,000,000	0.378401781
		2023	38,707,000,000,000	44,501,000,000,000	0.869800679
7	BBCA	2019	8,752,529,000,000	28,569,974,000,000	0.306354111
		2020	13,634,221,000,000	27,147,109,000,000	0.502234732
		2021	13,732,840,000,000	31,440,159,000,000	0.436792956
		2022	19,107,633,000,000	40,755,572,000,000	0.468834863
		2023	26,195,948,000,000	48,658,095,000,000	0.538367727
8	BBNI	2019	3,753,780,000,000	15,508,583,000,000	0.242045324
		2020	3,846,119,000,000	3,321,442,000,000	1.15796663

		2021	820,101,000,000	10,977,051,000,000	0.074710503
		2022	2,724,629,000,000	18,481,780,000,000	0.147422434
		2023	7,324,821,000,000	21,106,228,000,000	0.347045479
9	BBRI	2019	16,175,565,000,000	34,413,825,000,000	0.470031012
		2020	20,623,565,000,000	18,660,393,000,000	1.105205287
		2021	12,125,589,000,000	30,755,766,000,000	0.39425417
		2022	26,406,603,000,000	51,408,207,000,000	0.513665124
		2023	43,494,766,000,000	60,425,048,000,000	0.719813512
10	BMRI	2019	11,256,759,000,000	28,455,592,000,000	0.395590399
		2020	16,566,107,000,000	18,398,928,000,000	0.900384359
		2021	10,271,552,000,000	30,551,097,000,000	0.336208942
		2022	16,816,893,000,000	44,952,368,000,000	0.374104719
		2023	24,702,382,000,000	60,051,870,000,000	0.411350754
11	BRPT	2019	336,208,000,000	1,908,060,000,000	0.176204103
		2020	1,465,680,000,000	2,048,360,000,000	0.715538284
		2021	1,219,350,000,000	4,111,210,000,000	0.296591514
		2022	1,094,040,000,000	447,361,000,000	2.445541744
		2023	940,236,000,000	1,385,780,000,000	0.678488649
12	CPIN	2019	1,934,964,000,000	3,615,390,000,000	0.535202011
		2020	1,328,238,000,000	3,845,833,000,000	0.345370691
		2021	1,836,576,000,000	3,619,010,000,000	0.507480222
		2022	1,770,984,000,000	2,930,357,000,000	0.604357763
		2023	1,639,800,000,000	2,318,088,000,000	0.707393335
13	ICBP	2019	1,682,890,000,000	5,360,029,000,000	0.313970316
		2020	3,122,804,000,000	7,418,574,000,000	0.420943971
		2021	3,629,620,000,000	7,911,943,000,000	0.458752041
		2022	3,532,886,000,000	5,722,194,000,000	0.617400598
		2023	3,226,112,000,000	8,465,123,000,000	0.381106335
14	INDF	2019	1,974,386,000,000	5,902,729,000,000	0.334486981
		2020	3,578,763,000,000	8,752,066,000,000	0.408904937
		2021	4,126,638,000,000	11,229,695,000,000	0.367475519
		2022	4,201,345,000,000	9,192,569,000,000	0.457037092
		2023	3,934,360,000,000	11,493,733,000,000	0.342304802
15	INKP	2019	540,375,000,000	3,810,970,000,000	0.141794609
		2020	276,139,000,000	4,083,900,000,000	0.067616494
		2021	257,125,000,000	7,310,540,000,000	0.03517182
		2022	254,458,000,000	11,909,200,000,000	0.021366507
		2023	272,667,000,000	5,714,210,000,000	0.047717357
16	INTP	2019	2,024,015,000,000	1,835,305,000,000	1.102822147
		2020	2,658,896,000,000	1,806,337,000,000	1.471982249
		2021	1,849,137,000,000	1,788,496,000,000	1.033906142
		2022	1,739,801,000,000	1,842,434,000,000	0.944294884

		2023	548,778,000,000	1,950,266,000,000	0.281386231
17	ITMG	2019	2,972,720,000,000	1,756,970,000,000	1.691958315
		2020	899,556,000,000	525,389,000,000	1.712171363
		2021	1,482,500,000,000	6,602,640,000,000	0.2245314
		2022	7,477,390,000,000	16,657,600,000,000	0.448887595
		2023	9,359,820,000,000	6,939,170,000,000	1.34883855
18	KLBF	2019	1,252,864,180,779	2,537,601,823,645	0.493719767
		2020	1,252,234,691,745	2,799,622,515,814	0.447286977
		2021	1,372,681,824,917	3,232,007,683,281	0.424714902
		2022	1,687,679,137,680	3,450,083,412,291	0.489170532
		2023	1,815,586,160,323	2,778,404,819,501	0.653463508
19	PTBA	2019	3,841,441,000,000	4,040,394,000,000	0.95075901
		2020	3,661,067,000,000	2,407,927,000,000	1.520422754
		2021	944,896,000,000	8,036,888,000,000	0.117569885
		2022	8,104,044,000,000	12,779,427,000,000	0.634147681
		2023	12,836,567,000,000	6,292,521,000,000	2.039972056
20	SCMA	2019	822,043,986,000	971,618,417,000	0.846056406
		2020	991,524,000	1,150,063,239,000	0.000862147
		2021	2,149,664,000	1,337,985,791,000	0.001606642
		2022	167,650,625,000	679,875,021,000	0.246590358
		2023	412,804,520,000	155,865,216,000	2.6484711
21	SIDO	2019	640,028,000,000	807,689,000,000	0.792418864
		2020	773,988,000,000	934,016,000,000	0.828666747
		2021	1,018,142,000,000	1,260,898,000,000	0.807473721
		2022	1,068,000,000,000	1,104,714,000,000	0.966766059
		2023	1,068,000,000,000	950,648,000,000	1.123444219
22	SMGR	2019	1,244,948,000,000	2,371,233,000,000	0.525021371
		2020	254,472,000,000	2,674,343,000,000	0.09515309
		2021	1,132,829,000,000	2,117,236,000,000	0.535050887
		2022	1,064,311,000,000	2,499,083,000,000	0.425880613
		2023	1,704,439,000,000	2,295,601,000,000	0.742480509
23	TLKM	2019	25,847,000,000,000	27,592,000,000,000	0.936757031
		2020	23,040,000,000,000	29,563,000,000,000	0.779352569
		2021	29,885,000,000,000	33,948,000,000,000	0.880316955
		2022	24,976,000,000,000	27,680,000,000,000	0.902312139
		2023	26,420,000,000,000	32,208,000,000,000	0.820293095
24	TOWR	2019	1,191,569,000,000	2,353,089,000,000	0.506385011
		2020	1,197,743,000,000	2,853,617,000,000	0.419728015
		2021	1,431,567,000,000	3,447,875,000,000	0.415202697
		2022	1,256,774,000,000	3,496,353,000,000	0.359452836
		2023	1,229,803,000,000	3,303,642,000,000	0.37225674
25	UNTR	2019	4,899,036,000,000	11,134,641,000,000	0.439981496

		2020	3,837,637,000,000	5,632,425,000,000	0.681347199
		2021	3,252,364,000,000	10,608,267,000,000	0.306587683
		2022	7,183,940,000,000	22,993,673,000,000	0.312431163
		2023	27,038,972,000,000	22,130,096,000,000	1.221819011
26	UNVR	2019	9,176,417,000,000	7,392,837,000,000	1.241257855
		2020	7,371,069,000,000	7,163,536,000,000	1.028970749
		2021	6,342,336,000,000	5,758,148,000,000	1.101454148
		2022	5,824,388,000,000	5,364,761,000,000	1.085675205
		2023	5,107,746,000,000	4,800,940,000,000	1.063905402

LAMPIRAN 6

HASIL OLAH DATA SPSS 27

HASIL UJI STATISTIK DESKRIPTIF

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
lag_laglnx1	123	-1.70	.22	-.7927	.28436
lag_laglnx2	123	-8.94	3.76	-2.8407	1.93529
lag_laglnx3	123	-4.08	.54	-1.4590	.72827
lag_laglny	123	-6.93	1.57	-.4379	1.04451
Valid N (listwise)	123				

LAMPIRAN 7

HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		123
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.98857174
Most Extreme Differences	Absolute	.126
	Positive	.098
	Negative	-.126
Test Statistic		.126
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

LAMPIRAN 8

HASIL UJI MULTIKOLINEARITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Tolerance
		B	Std. Error	Beta			
1	(Constant)	-.237	.416		-.569	.570	
	lag_laglnx1	.839	.351	.228	2.389	.018	.823
	lag_laglnx2	-.050	.047	-.093	-1.062	.290	.975
	lag_laglnx3	-.220	.136	-.153	-1.623	.107	.843

a. Dependent Variable: lag_laglny

LAMPIRAN 9

HASIL UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.323 ^a	.104	.082	1.00096	1.881

a. Predictors: (Constant), lag_laglnx3, lag_laglnx2, lag_laglnx1

b. Dependent Variable: lag_laglny

LAMPIRAN 10

HASIL UJI HETEROKEDASTISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.824	.302		2.723	.007
	lag_laglnx1	-.067	.255	-.026	-.263	.793
	lag_laglnx2	.005	.034	.014	.152	.879
	lag_laglnx3	.132	.098	.133	1.344	.181

a. Dependent Variable: abs_res

LAMPIRAN 11
HASIL STATISTIK UJI T

Coefficients^a						
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.237	.416		-.569	.570
	lag_laglnx1	.839	.351	.228	2.389	.018
	lag_laglnx2	-.050	.047	-.093	-1.062	.290
	lag_laglnx3	-.220	.136	-.153	-1.623	.107

a. Dependent Variable: lag_laglny

LAMPIRAN 12
HASIL UJI SIGNIFIKANSI SIMULTAN (UJI STATISTIK F)

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.876	3	4.625	4.616	.004 ^b
	Residual	119.227	119	1.002		
	Total	133.103	122			

a. Dependent Variable: lag_laglny

b. Predictors: (Constant), lag_laglnx3, lag_laglnx2, lag_laglnx1

LAMPIRAN 13
HASIL UJI KOEFISIEN DETERMINASI (R²)

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.323 ^a	.104	.082	1.00096	1.881

a. Predictors: (Constant), lag_laglnx3, lag_laglnx2, lag_laglnx1

b. Dependent Variable: lag_laglny

**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN ARUS KAS
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir
Pada Tanggal 31 Desember 2023 dan 2022
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED
STATEMENTS OF CASH FLOWS**
For the Years Ended
December 31, 2023 and 2022
(In Full Rupiah)

	Catatan/ Notes	2023 Rp	2022 Rp	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari Pelanggan		8.838.529.405.674	7.355.340.589.580	Cash Received from Customers
Pembayaran kepada Pemasok dan Lainnya		(5.741.717.466.756)	(5.730.027.103.621)	Cash Paid to Suppliers and Others
Pembayaran kepada Karyawan		(1.308.345.254.295)	(1.249.623.147.696)	Cash Paid to Employees
Pembayaran Pajak		(478.387.134.000)	(468.840.022.620)	Payment for Tax
Penerimaan dari Restitusi Pajak		-	5.097.540.594	Cash Received from Tax Refund
Penerimaan Bunga		73.880.887.289	46.900.621.385	Interest Received
Arus Kas Bersih Diperoleh dari Aktivitas Operasi		1.386.429.548.142	818.838.443.622	Net Cash Flows Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Pembelian Aset Tetap	12	(130.980.546.174)	(104.786.038.481)	Acquisitions of Fixed Assets
Pembelian Aset Takberwujud	16	(1.867.811.413)	(2.700.403.550)	Acquisitions of Intangible Assets
Hasil Penjualan Aset Tetap	12	3.178.515.380	3.128.083.148	Proceed from Disposal of Fixed Assets
Pengembalian Modal kepada Entitas Non-Pengendali		(1.394.852.730)	-	Refund in Capital Into Non-Controlling Interest
Setoran Modal ke Dalam Entitas Non-Pengendali		-	2.899.000.000	Paid in Capital Into Non-Controlling Interest
Arus Kas Bersih Digunakan untuk Aktivitas Investasi		(130.674.638.937)	(102.361.349.883)	Net Cash Flows Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran Dividen Tunai	25	(531.759.304.083)	(362.508.823.623)	Payment of Cash Dividend
Penerimaan dari Pihak Berelasi		143.186.415.212	156.811.455.306	Cash Received from Related Parties
Pembayaran kepada Pihak Berelasi		(138.843.936.542)	(197.367.843.194)	Cash Payment to Related Parties
Pembayaran Liabilitas Sewa		(514.324.852.027)	(546.377.526.258)	Payment of Lease Liabilities
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan		(1.041.741.721.440)	(930.442.487.349)	Net Cash Flows Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS				NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
Pengaruh Perubahan Kurs Mata Uang Asing		(5.057.730.245)	12.530.824.723	Effect of Foreign Exchange Rate Changes
SALDO KAS DAN SETARA KAS PADA AWAL TAHUN		2.123.389.081.620	2.543.813.653.523	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
SALDO KAS DAN SETARA KAS PADA AKHIR TAHUN		2.912.374.496.140	2.153.399.881.828	CASH AND CASH EQUIVALENTS AT END OF THE YEAR
KAS DAN SETARA KAS PADA AKHIR TAHUN TERDIRI DARI:				CASH AND CASH EQUIVALENTS AT END OF THE YEAR CONSIST OF:
Kas		16.116.106.404	11.146.307.523	Cash on Hand
Bank		1.702.210.544.489	1.497.917.186.394	Cash in Banks
Deposito Berjangka		593.835.785.247	624.215.587.793	Time Deposits
Total		2.912.374.496.140	2.153.399.881.828	Total

Informasi Tambahan Arus Kas disajikan pada Catatan 39. Additional Information of cash flows are presented in Note 39.

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

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**PT ACE HARDWARE INDONESIA 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 Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**
For the Years Ended
December 31, 2023 and 2022
(In Full Rupiah)

	Catatan/ Notes	2023 Rp	2022 Rp	
Penjualan	27, 34	7,462,256,006,870	6,612,736,815,398	SALES
Penjualan konsinyasi - bersih	28	149,610,060,398	150,063,526,748	CONSIGNMENT SALES - NET
Penjualan - bersih		7,611,866,067,268	6,762,800,342,146	NET SALES
Beban pokok penjualan	29	(3,913,777,307,313)	(3,494,850,563,778)	COST OF GOODS SOLD
LABA KOTOR		3,698,088,759,955	3,267,952,778,368	GROSS PROFIT
Beban Usaha	30, 34	(2,834,996,107,148)	(2,521,240,163,935)	Operating Expenses
Pendapatan Lain-lain	31.a	143,831,005,949	133,713,297,923	Other Income
Beban Lain-lain	31.b	(6,627,466,602)	(4,335,069,197)	Other Expenses
LABA USAHA		1,000,296,172,154	876,090,843,159	PROFIT FROM OPERATION
Beban Pajak Final		(4,442,150,003)	(4,679,369,659)	Final Expense Tax
Beban Kesangan - Bersih	32	(42,829,277,874)	(50,580,273,988)	Financial Charges - Net
LABA SEBELUM PAJAK PENGHASILAN		953,024,744,277	820,831,199,512	PROFIT BEFORE INCOME TAX
BEBAN PAJAK PENGHASILAN				INCOME TAX EXPENSES
Pajak Kini	26.c	(190,438,962,120)	(132,405,871,180)	Current Tax
Pajak Tangguhan	26.c	1,290,614,397	(14,778,463,852)	Deferred Tax
Total Beban Pajak Penghasilan - Bersih		(189,148,547,723)	(147,184,335,032)	Total Income Tax Expenses - Net
LABA TAHUN BERJALAN		763,876,396,554	673,646,864,480	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item that will not be Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Kerja	22	28,456,761,000	40,859,375,000	Remeasurement on Employee Benefits Program
Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja	26.d	(8,260,487,420)	(8,989,062,500)	Income Tax on Remeasurement on Employee Benefits Program
Penghasilan Komprehensif Lain Setelah Pajak		22,196,273,580	31,870,312,500	Other Comprehensive Income After Tax
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN		786,072,670,134	705,517,176,980	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada:				Total Profit For The Year Attributable To:
Pemilik Entitas Induk		763,507,487,621	664,342,863,354	Owner of the Parent Company
Keperwakilan Non-Pengendali		368,908,933	9,304,001,086	Non-Controlling Interests
Total		763,876,396,554	673,646,864,480	Total
Total Laba Komprehensif Yang Dapat Diatribusikan Kepada:				Total Comprehensive Income Attributable To:
Pemilik Entitas Induk		785,274,354,975	695,798,973,246	Owner of the Parent Company
Keperwakilan Non-Pengendali		786,315,159	9,718,203,734	Non-Controlling Interests
Total		786,072,670,134	705,517,176,980	Total
LABA PER SAHAM DASAR	33	44.63	38.83	BASIC EARNING PER SHARE

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

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**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN ARUS KAS
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir
Pada Tanggal 31 Desember 2023 dan 2022
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED
STATEMENTS OF CASH FLOWS**
For the Years Ended
December 31, 2023 and 2022
(In Full Rupiah)

	Catatan/ Notes	2023 Rp	2022 Rp	
ARUS KAS DARI AKTIVITAS OPERASI				CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan dari Pelanggan		8.838.529.405.674	7.355.340.589.580	Cash Received from Customers
Pembayaran kepada Pemasok dan Lainnya		(5.741.717.466.756)	(5.730.027.103.621)	Cash Paid to Suppliers and Others
Pembayaran kepada Karyawan		(1.308.345.254.295)	(1.249.623.147.696)	Cash Paid to Employees
Pembayaran Pajak		(478.387.134.000)	(468.840.022.620)	Payment for Tax
Penerimaan dari Restitusi Pajak		-	5.097.540.204	Cash Received from Tax Refund
Penerimaan Bunga		73.880.887.289	46.900.621.385	Interest Received
Arus Kas Bersih Diperoleh dari Aktivitas Operasi		1.386.429.548.142	818.838.443.852	Net Cash Flows Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI				CASH FLOWS FROM INVESTING ACTIVITIES
Pembelian Aset Tetap	12	(130.980.546.174)	(104.786.038.481)	Acquisitions of Fixed Assets
Pembelian Aset Takberwujud	16	(1.867.811.413)	(2.700.403.550)	Acquisitions of Intangible Assets
Hasil Penjualan Aset Tetap	12	3.178.515.380	3.128.083.148	Proceed from Disposal of Fixed Assets
Pengembalian Modal kepada Entitas Non-Pengendali		(1.394.852.730)	-	Refund in Capital Into Non-Controlling Interest
Setoran Modal ke Dalam Entitas Non-Pengendali		-	2.899.000.000	Paid in Capital Into Non-Controlling Interest
Arus Kas Bersih Digunakan untuk Aktivitas Investasi		(130.674.638.937)	(102.361.349.883)	Net Cash Flows Used in Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN				CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran Dividen Tunai	25	(531.759.304.083)	(362.508.823.623)	Payment of Cash Dividend
Penerimaan dari Pihak Berelasi		143.186.415.212	156.811.455.026	Cash Received from Related Parties
Pembayaran kepada Pihak Berelasi		(138.843.936.542)	(197.367.843.194)	Cash Payment to Related Parties
Pembayaran Liabilitas Sewa		(614.324.852.027)	(546.377.525.258)	Payment of Lease Liabilities
Arus Kas Bersih Digunakan untuk Aktivitas Pendanaan		(1.041.741.721.440)	(830.442.487.349)	Net Cash Flows Used in Financing Activities
KENAIKAN (PENURUNAN) BERSIH KAS DAN SETARA KAS				NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS
Pengaruh Perubahan Kurs Mata Uang Asing		(5.057.730.245)	12.530.824.723	Effect of Foreign Exchange Rate Changes
SALDO KAS DAN SETARA KAS PADA AWAL TAHUN		2.123.389.081.620	2.543.813.653.523	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR
SALDO KAS DAN SETARA KAS PADA AKHIR TAHUN		2.912.374.496.140	2.153.399.881.828	CASH AND CASH EQUIVALENTS AT END OF THE YEAR
KAS DAN SETARA KAS PADA AKHIR TAHUN TERDIRI DARI:				CASH AND CASH EQUIVALENTS AT END OF THE YEAR CONSIST OF:
Kas		16.116.106.404	11.146.307.523	Cash on Hand
Bank		1.702.210.544.489	1.497.917.186.394	Cash in Banks
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Total		2.912.374.496.140	2.153.399.881.828	Total

Informasi Tambahan Arus Kas disajikan pada Catatan 39. Additional Information of cash flows are presented in Note 39.

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DAN ENTITAS ANAK
LAPORAN LABA RUGI DAN
PENGHASILAN KOMPREHENSIF LAIN
KONSOLIDASIAN**
Untuk Tahun-tahun yang Berakhir
Pada Tanggal 31 Desember 2023 dan 2022
(Dalam Rupiah Penuh)

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME**
For the Years Ended
December 31, 2023 and 2022
(In Full Rupiah)

	Catatan/ Notes	2023 Rp	2022 Rp	
Penjualan	27, 34	7,462,256,006,870	6,612,736,815,398	SALES
Penjualan konsinyasi - bersih	28	149,610,060,398	150,063,526,748	CONSIGNMENT SALES - NET
Penjualan - bersih		7,611,866,067,268	6,762,800,342,146	NET SALES
Beban pokok penjualan	29	(3,913,777,307,313)	(3,494,850,563,778)	COST OF GOODS SOLD
LABA KOTOR		3,698,088,759,955	3,267,952,778,368	GROSS PROFIT
Beban Usaha	30, 34	(2,834,996,107,148)	(2,521,240,163,935)	Operating Expenses
Pendapatan Lain-lain	31.a	143,831,005,949	133,713,297,923	Other Income
Beban Lain-lain	31.b	(6,627,466,602)	(4,335,069,197)	Other Expenses
LABA USAHA		1,000,296,172,154	878,000,843,159	PROFIT FROM OPERATION
Beban Pajak Final		(4,442,150,003)	(4,679,369,659)	Final Expense Tax
Beban Kesangan - Bersih	32	(42,829,277,874)	(50,580,273,988)	Financial Charges - Net
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BEBAN PAJAK PENGHASILAN				INCOME TAX EXPENSES
Pajak Kini	26.c	(190,438,962,120)	(132,405,871,180)	Current Tax
Pajak Tangguhan	26.c	1,290,614,397	(14,778,463,852)	Deferred Tax
Total Beban Pajak Penghasilan - Bersih		(189,148,547,723)	(147,184,335,032)	Total Income Tax Expenses - Net
LABA TAHUN BERJALAN		763,876,396,554	673,646,864,480	PROFIT FOR THE YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos yang Tidak akan Direklasifikasi ke Laba Rugi				Item that will not be Reclassified to Profit and Loss
Pengukuran Kembali atas Program Imbalan Kerja	22	28,456,761,000	40,859,375,000	Remeasurement on Employee Benefits Program
Pajak Penghasilan atas Pengukuran Kembali atas Program Imbalan Kerja	26.d	(8,260,487,420)	(8,989,062,500)	Income Tax on Remeasurement on Employee Benefits Program
Penghasilan Komprehensif Lain Setelah Pajak		22,196,273,580	31,870,312,500	Other Comprehensive Income After Tax
TOTAL LABA KOMPREHENSIF TAHUN BERJALAN		786,072,670,134	705,517,176,980	TOTAL COMPREHENSIVE INCOME FOR THE YEAR
Total Laba Tahun Berjalan Yang Dapat Diatribusikan Kepada:				Total Profit For The Year Attributable To:
Pemilik Entitas Induk		763,507,487,621	664,342,863,354	Owner of the Parent Company
Keperwakilan Non-Pengendali		368,908,933	9,304,001,086	Non-Controlling Interests
Total		763,876,396,554	673,646,864,480	Total
Total Laba Komprehensif Yang Dapat Diatribusikan Kepada:				Total Comprehensive Income Attributable To:
Pemilik Entitas Induk		785,274,354,975	695,798,973,246	Owner of the Parent Company
Keperwakilan Non-Pengendali		786,315,159	9,718,203,734	Non-Controlling Interests
Total		786,072,670,134	705,517,176,980	Total
LABA PER SAHAM DASAR	33	44.63	38.83	BASIC EARNING PER SHARE

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

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**PT ACE HARDWARE INDONESIA Tbk
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN
Per 31 Desember 2023 dan 2022
(Dalam Rupiah Penuh)**

**PT ACE HARDWARE INDONESIA Tbk
AND SUBSIDIARIES
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION
As of December 31, 2023 and 2022
(In Full Rupiah)**

	Catatan/ Notes	2023 Rp	2022 Rp	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	4, 35, 36	2,312,374,490,140	2,133,399,081,620	Cash and Cash Equivalents
Piutang Usaha	5, 35			Trade Receivables
Piutang Berelasi	34	153,740,107,824	47,647,813,591	Related Parties
Piutang Ketiga		44,869,643,266	38,207,113,267	Third Parties
Aset Keuangan Lancar Lainnya	6, 35, 36	8,615,248,936	9,167,146,664	Other Current Financial Assets
Persediaan	7	2,664,947,948,466	2,810,769,398,502	Inventories
Pajak Dibayar di Muka	26.a	99,846,069,665	93,627,929,800	Prepaid Taxes
Biaya Dibayar di Muka	8	22,916,957,189	18,231,978,796	Prepaid Expenses
Uang Muka	9	355,970,966,136	211,679,682,918	Advance Payments
Total Aset Lancar		<u>5,662,380,431,624</u>	<u>5,362,930,145,156</u>	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Piutang Pihak Berelasi	10, 34, 35	6,106,605,555	2,675,019,109	Due from Related Parties
Properti Investasi	11	317,725,718,332	333,075,266,960	Investment Properties
Aset Tetap	12	424,271,193,208	425,774,133,745	Fixed Assets
Aset Hak Guna	13, 34	1,088,179,470,579	835,110,929,345	Rights of Use Assets
Aset Keuangan Tidak Lancar Lainnya	14, 35	70,541,876,380	69,487,859,001	Other Non-Current Financial Assets
Aset Non-Keuangan Tidak Lancar Lainnya	15	105,226,682,372	136,393,995,007	Other Non-Current Non-Financial Assets
Investasi Pada Entitas Asosiasi	16	--	--	Investment in Associates
Aset Pajak Tangguhan	26.d	78,637,390,701	63,607,263,724	Deferred Tax Assets
Total Aset Tidak Lancar		<u>2,090,688,937,127</u>	<u>1,888,328,468,891</u>	Total Non-Current Assets
TOTAL ASET		<u>7,753,269,368,751</u>	<u>7,249,254,612,049</u>	TOTAL ASSETS

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

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