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## LAMPIRAN

FINANCIAL DISTRESS								
X1=Akiva lancar - Hutang Lancar / Total Aset	0.12	0.02	0.07	0.09	0.06	0.07	0.07	
X2 = Laba bersih - dividen / TA	0.06	0.05	0.05	0.03	(0.00)	0.01	0.02	
X3 = EBITA/ TA	0.11	0.09	0.10	0.09	0.04	0.03	0.05	
X4 = TA - TL / TH	1.15	0.64	0.55	0.51	0.66	0.62	0.63	
Z" Score	2.94	1.58	1.88	1.89	1.35	1.28	1.55	<b>1.78</b>

Lampiran 1. Perhitungan Altman Z"-Score

WTON	2016	2017	2018	2019	2020	2021	2022
Pendapatan	3,481,73	5,362,26				4,458,98	6,003,78
	1,506,12	3,237,77	6,930,628	7,083,384	4,803,359	7,837,35	8,032,16
	8	8	,258,854	,467,587	,291,718	6	7
HPP	2,977,29	4,695,62				4,221,91	5,486,63
	8,901,59	3,846,37	6,048,206	6,132,667	4,493,836	7,450,70	0,060,13
	3	5	,381,338	,455,204	,346,777	3	3
Laba Kotor	504,432,	666,639,	882,421,8	950,717,0	309,522,9	237,070,	517,157,
	604,536	391,402	77,516	12,383	44,941	386,653	972,034
EAT	282,148,	340,458,	486,640,1	510,711,7	123,147,0	81,433,9	171,060,
	079,843	859,391	74,453	33,403	79,420	57,569	047,099
Kas dan setara kas	342,211,	637,755,	865,016,4	1,602,280	1,542,217	1,766,22	1,538,31
	214,681	397,032	41,666	,750,520	,223,256	1,308,10	1,584,45
Aset Lancar	2,439,93	4,351,37				5,650,19	6,149,56
	6,919,73	7,174,39	5,870,714	7,168,912	5,248,208	3,679,48	0,721,47
	3	9	,397,037	,545,835	,303,785	0	3
Total Aset	4,663,07	7,067,97				9,082,51	9,447,52
	8,318,96	6,095,04	8,881,778	10,337,89	8,509,017	1,044,43	8,704,26
	8	3	,299,672	5,087,207	,299,594	9	1
Hutang Lancar	1,863,79	4,216,31				5,055,79	5,472,90
	3,637,44	4,368,71	5,248,086	6,195,054	4,706,620	4,364,73	2,652,07
	1	2	,459,534	,960,778	,585,979	6	1
Total Hutang	2,171,84	4,320,04				5,597,70	5,809,70
	4,871,66	0,760,95	5,744,966	6,829,449	5,118,444	0,106,77	8,177,85
	4	8	,289,467	,147,200	,300,470	9	0
Jumlah							

<b>Lembar Saham Beredar</b>	8,715,46 6,600.00	8,715,46 6,600.00	8,715,466 ,600.00	8,715,466 ,600.00	8,715,466 ,600.00	8,715,46 6,600.00	8,715,46 6,600.00
<b>Total Ekuitas</b>	2,491,23 3,447,30 4	2,747,93 5,334,08 5	3,136,812 ,010,205	3,508,445 ,940,007	3,390,572 ,999,124	3,484,81 0,937,66 0	3,637,82 0,526,41 1

### Lampiran 2. Data Keuangan WTON

	Penda patan	HPP	Laba Kotor	EAT	Kas dan setara kas	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Jumlah Lembar Saham Beredar	Total Ekuitas
<b>2016</b>											
PT Indocement Tunggul Prakarsa Tbk	15,361,894,000,000	9,030,433,000,000.00	6,331,461,000,000.00	3,870,319,000,000.00	9,674,030,000,000.00	14,424,622,000,000.00	30,150,580,000,000.00	3,187,742,000,000.00	4,011,877,000,000.00	3,681,231,699.00	26,138,703,000,000.00
PT Semen Baturaja Tbk	1,522,808,093,000	1,011,809,686,000.00	510,998,407,000.00	259,090,525,000.00	336,979,275,000.00	838,232,034,000.00	4,368,876,996,000.00	292,237,689,000.00	1,248,119,294,000.00	9,837,678,500.00	3,120,757,702,000.00
PT Semen Indonesia Tbk	26,134,306,138,000	16,278,433,690,000.00	9,855,872,448,000.00	4,535,036,823,000.00	2,834,444,371,000.00	10,373,158,827,000.00	44,226,895,982,000.00	8,151,673,428,000.00	13,652,504,525,000.00	5,931,520,000.00	30,574,391,457,000.00
PT Waskita Beton Precast Tbk	4,717,150,071,779	3,667,087,981,947.00	1,050,062,089,832.00	634,819,524,892.00	4,205,820,405,671.00	8,132,620,689,686.00	13,734,267,485,212.00	4,766,317,324,109.00	6,328,766,443,251.00	26,361,157,534.00	7,405,501,041,961.00
PT Wijaya Karya Beton Tbk	3,481,731,506,128	2,977,298,901,593	504,432,604,536	282,148,079,843	342,211,214,681	2,439,936,919,733	4,663,078,318,968	1,863,793,637,441	2,171,844,871,664	8,715,466,600.00	2,491,233,447,304
<b>2017</b>											
PT Indocement Tunggul Prakarsa Tbk	14,431,211,000,000	9,423,490,000,000.00	5,007,721,000,000.00	1,859,818,000,000.00	8,294,891,000,000.00	12,883,074,000,000.00	28,863,676,000,000.00	3,479,024,000,000.00	4,307,169,000,000.00	3,681,231,699	24,556,507,000,000.00
PT Semen Baturaja Tbk	1,551,524,990,000	1,078,706,539,000.00	472,818,451,000.00	146,648,432,000.00	486,385,530,000.00	1,123,602,449,000.00	5,060,337,247,000.00	668,827,967,000.00	1,647,477,388,000.00	9,924,797,283.00	3,412,859,859,000.00
PT Semen Indonesia Tbk	27,813,664,176,000	19,854,065,409,000.00	7,959,598,767,000.00	1,650,006,251,000.00	3,637,760,116,000.00	13,801,818,533,000.00	49,068,650,213,000.00	8,202,837,599,000.00	18,419,594,705,000.00	5,931,519,999.00	30,046,032,639,000.00
PT Waskita Beton Precast Tbk	7,104,157,901,230	5,155,966,777,478.00	1,948,191,123,752.00	1,000,330,150,510.00	1,028,345,582,018.00	11,574,944,658,940.00	14,919,548,673,755.00	7,593,431,366,806.00	7,602,892,583,336.00	26,361,157,534.00	7,316,656,090,419.00
PT Wijaya Karya Beton Tbk	5,362,263,237,778	4,695,623,846,375	666,639,391,402	340,458,859,391	637,755,397,032	4,351,377,174,399	7,067,976,095,043	4,216,314,368,712	4,320,040,760,958	8,715,466,600.00	2,747,935,334,085
<b>2018</b>											
	Penda patan	HPP	Laba Kotor	EAT	Kas dan setara kas	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Jumlah Lembar Saham Beredar	Total Ekuitas

PT Indocement Tunggal Prakarsa Tbk	15,190,283,000,000	10,821,254,000,000.00	4,369,029,000,000.00	1,145,937,000,000.00	7,225,876,000,000.00	12,315,796,000,000.00	27,788,562,000,000.00	3,925,649,000,000.00	4,566,973,000,000.00	3,681,231,699.00	23,221,589,000,000.00
PT Semen Baturaja Tbk	1,995,807,528,000	1,289,162,817,000.00	706,644,711,000.00	76,074,721,000.00	465,826,559,000.00	1,358,329,865,000.00	5,538,079,503,000.00	636,408,215,000.00	2,064,408,447,000.00	9,924,797,283.00	3,473,671,056,000.00
PT Semen Indonesia Tbk	30,687,625,970,000	21,357,095,645,000.00	9,330,530,325,000.00	3,085,704,236,000.00	5,245,730,518,000.00	16,007,685,627,000.00	51,155,890,227,000.00	8,202,837,599,000.00	18,419,594,705,000.00	5,931,519,999.00	32,736,295,522,000.00
PT Waskita Beton Precast Tbk	8,000,149,423,527	6,153,867,715,706.00	1,846,281,707,821.00	1,103,472,788,182.00	1,299,204,217,422.00	10,236,132,156,003.00	15,222,388,589,814.00	7,327,262,600,178.00	7,340,075,399,350.00	26,361,157,534.00	7,882,313,190,464
PT Wijaya Karya Beton Tbk	6,930,628,258,854	6,048,206,381,063,338	882,421,877,516	486,640,174,453	865,016,441,666	<b>5,870,714,397,037</b>	8,881,778,299,672	<b>5,248,086,459,534</b>	5,744,966,289,467	8,715,466,600.00	3,136,812,010,205
<b>2019</b>	<b>Pendapatan</b>	<b>HPP</b>	<b>Laba Kotor</b>	<b>EAT</b>	<b>Kas dan setara kas</b>	<b>Aset Lancar</b>	<b>Total Aset</b>	<b>Hutang Lancar</b>	<b>Total Hutang</b>	<b>Jumlah Lembar Saham Beredar</b>	<b>Total Ekuitas</b>
PT Indocement Tunggal Prakarsa Tbk	15,939,348,000,000	10,439,031,000,000.00	5,500,317,000,000.00	1,835,305,000,000.00	7,651,750,000,000.00	12,829,494,000,000.00	27,707,749,000,000.00	3,907,492,000,000.00	4,627,488,000,000.00	3,681,231,699.00	23,080,261,000,000.00
PT Semen Baturaja Tbk	1,999,516,771,000	1,124,627,994,000.00	874,888,777,000.00	30,073,855,000.00	185,648,846,000.00	1,071,983,297,000.00	5,571,270,204,000.00	468,526,329,000.00	2,088,977,112,000.00	9,932,534,336.00	3,482,293,092,000.00
PT Semen Indonesia Tbk	40,368,107,000,000	27,654,124,000,000.00	12,713,983,000,000.00	2,371,233,000,000.00	3,950,448,000,000.00	16,658,531,000,000.00	79,807,067,000,000.00	12,240,252,000,000.00	43,915,143,000,000.00	5,931,519,999.00	33,891,924,000,000.00
PT Waskita Beton Precast Tbk	7,467,175,916,375	5,904,248,163,360.00	1,562,927,753,015.00	806,148,752,926.00	469,333,770,150.00	9,695,354,716,598.00	16,149,121,684,330.00	5,979,916,258,397.00	8,014,571,097,975.00	26,361,157,534.00	8,134,550,586,355.00
PT Wijaya Karya Beton Tbk	7,083,384,467,587	6,132,667,455,204	950,717,012,383	510,711,733,403	1,602,280,750,520	7,168,912,545,835	10,337,895,087,207	6,195,054,960,778	6,829,449,147,200	8,715,466,600.00	3,508,445,940,007
<b>2020</b>	<b>Pendapatan</b>	<b>HPP</b>	<b>Laba Kotor</b>	<b>EAT</b>	<b>Kas dan setara kas</b>	<b>Aset Lancar</b>	<b>Total Aset</b>	<b>Hutang Lancar</b>	<b>Total Hutang</b>	<b>Jumlah Lembar Saham Beredar</b>	<b>Total Ekuitas</b>
PT Indocement Tunggal Prakarsa Tbk	14,184,322,000,000	9,070,770,000,000.00	5,113,552,000,000.00	1,806,337,000,000.00	7,697,631,000,000.00	12,299,306,000,000.00	27,344,672,000,000.00	4,215,956,000,000.00	5,168,424,000,000.00	3,681,231,699.00	22,176,248,000,000.00
PT Semen Baturaja Tbk	1,721,907,150,000	1,001,749,360,000.00	720,157,790,000.00	10,981,673,000.00	362,469,101,000.00	1,130,925,970,000.00	5,737,175,560,000.00	850,138,636,000.00	2,329,286,953,000.00	9,932,534,336.00	3,407,888,607,000.00
PT Semen Indonesia Tbk	35,171,668,000,000	23,554,567,000,000.00	11,617,101,000,000.00	2,674,343,000,000.00	2,930,598,000,000.00	15,564,604,000,000.00	78,006,244,000,000.00	11,506,163,000,000.00	40,571,674,000,000.00	5,931,519,999.00	35,653,335,000,000.00
PT Waskita Beton Precast Tbk	2,211,413,142,070	5,558,256,051,920.00	(3,346,842,909,850.00)	(4,759,958,927,543.00)	244,198,852,485.00	4,969,133,135,567.00	10,557,550,739,243.00	7,363,940,971,446.00	9,400,121,261,159.00	26,361,157,534.00	1,157,429,478,084.00
PT Wijaya Karya Beton	4,803,359,29	4,493,836,346,	309,522,944,941	123,147,079,42	1,542,217,223,	5,248,208,303,	8,509,017,299,	4,706,620,585,	5,118,444,300,	8,715,466,	3,390,572,999,12

Tbk	1,718	777		0	256	785	594	979	470	600.00	4
2021	Penda patan	HPP	Laba Kotor	EAT	Kas dan setara kas	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Jumlah Lembar Saham Beredar	Total Ekuitas
PT Indocement Tunggal Prakarsa Tbk	14,771 ,906,0 00,000	9,645,6 24,000, 000.00	5,126,28 2,000,00 0.00	1,788,4 96,000, 000.00	6,141,2 67,000, 000.00	11,336, 733,000 ,000.00	26,136, 114,000 ,000.00	4,646,5 06,000, 000.00	5,515,1 50,000, 000.00	3,681,231, 699.00	20,620,9 64,000,0 00.00
PT Semen Baturaja Tbk	1,751, 585,77 0,000	975,520 ,058,00 0.00	776,065, 712,000. 00	46,705, 891,000 .00	484,70 3,777,0 00.00	919,858 ,548,00 0.00	5,271,9 53,697, 000.00	426,655 ,105,00 0.00	2,271,7 87,404, 000.00	9,932,534, 336.00	3,000,16 6,293,00 0.00
PT Semen Indonesia Tbk	36,702 ,301,0 00,000	24,975, 639,000 ,000.00	11,726,6 62,000,0 00.00	2,117,2 36,000, 000.00	2,954,9 92,000, 000.00	16,185, 508,000 ,000.00	81,766, 327,000 ,000.00	14,632, 232,000 ,000.00	37,110, 080,000 ,000.00	5,931,519, 999.00	42,875,0 12,000,0 00.00
PT Waskita Beton Precast Tbk	1,380, 071,33 2,830	1,073,1 22,548, 594.00	306,948, 784,236. 00	(1,943,3 62,438, 396.00)	93,663, 903,87 6.00	4,188,0 82,440, 669.00	6,882,0 77,282, 159.00	9,627,6 18,926, 198.00	9,660,6 06,347, 159.00	26,361,157 ,534.00	(2,778,5 29,065,0 00.00)
PT Wijaya Karya Beton Tbk	4,458, 987,83 7,356	4,221,9 17,450, 703	237,070, 386,653	81,433, 957,569	1,766,2 21,308, 109	5,650,1 93,679, 480	9,082,5 11,044, 439	5,055,7 94,364, 736	5,597,7 00,106, 779	8,715,466, 600.00	3,484,81 0,937,66 0
2022	Penda patan	HPP	Laba Kotor	EAT	Kas dan setara kas	Aset Lancar	Total Aset	Hutang Lancar	Total Hutang	Jumlah Lembar Saham Beredar	Total Ekuitas
PT Indocement Tunggal Prakarsa Tbk	16,328 ,278,0 00,000	11,185, 120,000 ,000.00	5,143,15 8,000,00 0.00	1,842,4 34,000, 000.00	4,525,5 05,000, 000.00	10,312, 090,000 ,000.00	25,706, 169,000 ,000.00	4,822,1 52,000, 000.00	6,139,2 63,000, 000.00	3,681,231, 699.00	19,566,9 06,000,0 00.00
PT Semen Baturaja Tbk	1,881, 767,35 6,000	1,038,6 18,958, 000.00	843,148, 398,000. 00	94,827, 889,000 .00	522,91 8,099,0 00.00	1,008,8 10,813, 000.00	5,211,2 48,525, 000.00	585,584 ,683,00 0.00	2,124,3 32,191, 000.00	9,932,534, 336.00	3,086,91 6,334,00 0.00
PT Semen Indonesia Tbk	36,378 ,597,0 00,000	25,700, 993,000 ,000.00	10,677,6 04,000,0 00.00	2,499,0 83,000, 000.00	6,007,3 33,000, 000.00	18,878, 979,000 ,000.00	82,960, 012,000 ,000.00	13,061, 027,000 ,000.00	33,270, 652,000 ,000.00	6,751,540, 089.00	47,239,3 60,000,0 00.00
PT Waskita Beton Precast Tbk	2,062, 171,05 6,660	1,757,9 46,301, 923.00	304,224, 754,737. 00	675,769 ,677,49 1.00	238,94 6,856,2 94.00	2,234,0 91,963, 771.00	5,963,6 57,951, 878.00	6,522,4 89,968, 497.00	8,066,8 66,451, 302.00	26,361,157 ,534.00	(2,103,2 08,499,4 24.00)
PT Wijaya Karya Beton Tbk	6,003, 788,03 2,167	5,486,6 30,060, 133	517,157, 972,034	171,060 ,047,09 9	1,538,3 11,584, 458	6,149,5 60,721, 473	9,447,5 28,704, 261	5,472,9 02,652, 071	5,809,7 08,177, 850	8,715,466, 600.00	3,637,82 0,526,41 1

**Lampiran 3. Data Keuangan industri Beton Pracetak**