

- b. Satu entitas adalah entitas asosiasi atau ventura bersama dari entitas lain (atau entitas asosiasi atau ventura bersama yang merupakan anggota suatu kelompok usaha, yang mana entitas lain tersebut adalah anggotanya);
- c. Kedua entitas tersebut adalah ventura bersama dari pihak ketiga yang sama;
- d. Satu entitas adalah ventura bersama dari entitas ketiga dan entitas yang lain adalah entitas asosiasi dari entitas ketiga;
- e. Entitas tersebut adalah suatu program imbalan pasca kerja untuk imbalan kerja dari salah satu entitas pelapor atau entitas yang terkait dengan entitas pelapor. Jika entitas pelapor adalah entitas yang menyelenggarakan program tersebut, maka entitas sponsor juga berelasi dengan entitas pelapor;
- f. Entitas yang dikendalikan atau dikendalikan bersama oleh orang yang diidentifikasi dalam angka (1);
- g. Orang yang diidentifikasi dalam angka (1) (a) memiliki pengaruh signifikan atas entitas atau personil manajemen kunci entitas (atau entitas induk dari entitas); dan
- h. Entitas, atau anggota dari kelompok yang mana entitas merupakan bagian dari kelompok tersebut, menyediakan jasa personil manajemen kunci kepada entitas pelapor atau kepada entitas induk dari entitas pelapor.

Transaksi signifikan yang dilakukan dengan pihak-pihak berelasi, baik dilakukan dengan kondisi dan persyaratan yang sama dengan pihak ketiga maupun tidak, diungkapkan pada laporan keuangan konsolidasian.

NAMA DAN SIFAT HUBUNGAN BERELASI

Pihak-pihak berelasi adalah perusahaan dan perorangan yang mempunyai keterkaitan kepemilikan atau pengurusan secara langsung maupun tidak langsung dengan Perseroan. Tabel di bawah menunjukkan rincian pihak-pihak berelasi dengan Perseroan beserta sifat dari transaksi tersebut.

- b. One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group where the other entity is a member);
- c. Both entities are joint ventures of the same third party;
- d. One entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- e. The entity is a post-employment benefit plan for employee benefits in one of the reporting entities, or an entity related to the reporting entity. If the reporting entity is the entity that administers the program, the sponsoring entity is also related to the reporting entity;
- f. The entity that is controlled or jointly controlled by a person identified in (1);
- g. The person identified in (1) (a) has significant influence over the entity or key management personnel of the entity (or a parent of the entity); and
- h. The entity, or a member of a group to which the entity is part of the group, provides key management personnel services to the reporting entity, or to a parent of the reporting entity.

Significant transactions made with related parties, whether or not conducted under the same conditions and terms as the third parties, are disclosed in the consolidated financial statements.

NAMES AND NATURE OF RELATED RELATIONSHIPS

Related parties are companies and individuals who have direct or indirect ownership or a management relationship with the Company. The table below shows the details of the Company's related parties and the nature of those transactions.

NAMA HUBUNGAN BERELASI

Ikhtisar pihak-pihak yang berelasi dengan Perseroan adalah sebagai berikut:

NAMES OF RELATED PARTIES

A summary of the Company's related parties is as follows:

Nama Pihak Berelasi Related Party	Sifat Pihak Berelasi Nature of Relationship	Jenis Transaksi Type of Transaction
PT Bank Mandiri (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran, Pinjaman Dana, Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi, Penjualan Checking Account, Fund Loan, Retention Receivables, Gross Amount due from Customers - Net, Construction Work in Process, Sales
PT Bank Negara Indonesia (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran, Pinjaman Dana, Piutang Retensi, Tagihan Bruto ke Pemberi Kerja Checking Account, Fund Loan, Retention Receivables, Gross Amount due from Customers - Net
PT Bank Rakyat Indonesia (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran, Pinjaman Dana Checking Account, Fund Loan
PT Bank Syariah Mandiri	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran, Pinjaman Dana Checking Account, Fund Loan
PT Bank Tabungan Negara (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran, Pinjaman Dana Checking Account, Fund Loan
PT Bank BRI Syariah	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran Checking Account
PT Bank BNI Syariah	Kepemilikan Sama Terikat Ownership is Equally Bound	Rekening Koran Checking Account
Koperasi Karyawan PT Wijaya Karya	Kepemilikan Sama Terikat Ownership is Equally Bound	Deposito, Utang Usaha, Piutang Lain-lain Deposits, Accounts Payable, Other Receivables
PT Makassar Coastal City	Entitas Asosiasi Associated Entity	Piutang Usaha, Piutang Lain-lain, Penjualan Trade Account Receivables, Other Receivables, Sales
PT Jakarta River City	Entitas Asosiasi Associated Entity	Piutang Usaha, Piutang Lain-lain, Penjualan Trade Account Receivables, Other Receivables, Sales
PT Perusahaan Listrik Negara (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Penjualan, Pekerjaan dalam Proses Konstruksi Trade Account Receivables, Retention Receivables, Gross Amount due from Customers - Net, Sales, Construction Work in Process
KSO Angkasa Pura Property - WR	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Aneka Tambang (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
KSO HK - Aston	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Indah Karya (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Tagihan Bruto ke Pemberi Kerja, Penjualan Trade Account Receivables, Gross Amount due from Customers - Net, Sales
PT Pengembangan Pariwisata Indonesia (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Penjualan Trade Account Receivables, Retention Receivables, Sales
PT Kurnia Realty Jaya	Entitas Asosiasi Associated Entity	Piutang Usaha, Penjualan, Tagihan Bruto ke Pemberi Kerja Trade Account Receivables, Sales, Gross Amount due from Customers - Net

Nama Pihak Berelasi Related Party	Sifat Pihak Berelasi Nature of Relationship	Jenis Transaksi Type of Transaction
PT Pembangunan Perumahan (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan, Tagihan Bruto ke Pemberi Kerja Trade Account Receivables, Sales, Gross Amount due from Customers – Net
PT Utama Karya (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Penjualan, Pekerjaan dalam Proses Konstruksi Trade Account Receivables, Retention Receivables, Gross Amount due from Customers – Net, Sales, Construction Work in Process
PT Waskita Beton Precast Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
KSO WIKA - Ragam	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
KSO WASKITA-GORIP	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Waskita Karya (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan, Tagihan Bruto ke Pemberi Kerja Trade Account Receivables, Sales, Gross Amount due from Customers – Net
PT Boma Bisma Indra (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Patra Jasa	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Pekerjaan dalam Proses Konstruksi, Penjualan Trade Account Receivables, Construction Work in Process
KSO WIKA - HK	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Penjualan Trade Account Receivables, Retention Receivables, Sales
PT Pertamina (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Penjualan, Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi Trade Account Receivables, Retention Receivables, Sales, Gross Amount due from Customers – Net, Construction Work in Process
KSO WIKA-Lestari	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Utama Karya Infrastruktur	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales,
KSO WIKA - Bahagia Bangunnusa	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Jasamarga Balikpapan Samarinda	Entitas Asosiasi Associated Entity	Piutang Usaha, Piutang Retensi, Penjualan, Tagihan Bruto ke Pemberi Kerja Trade Account Receivables, Retention Receivables, Sales, Gross Amount due from Customers – Net
PT Nindya Karya (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Adhi Karya (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Pelabuhan Indonesia	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Penjualan Trade Account Receivables, Retention Receivables, Sales
KSO PT WIKA Gedung - Mutiara Masyur	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Pupuk Sriwidjaja Palembang	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Pekerjaan dalam Proses Konstruksi, Penjualan Receivables, Retention Receivables, Construction Work in Process, Sales,

Nama Pihak Berelasi Related Party	Sifat Pihak Berelasi Nature of Relationship	Jenis Transaksi Type of Transaction
KSO MCC-WIKA-NINDYA-WASKITA	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
KSO CRBC - WIKA - PP	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Istaka Karya (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Pelindo III (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Piutang Retensi, Penjualan, Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi Trade Account Receivables, Retention Receivables, Sales, Gross Amount due from Customers – Net, Construction Work in Process
PT Pelabuhan Indonesia IV (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Penjualan Trade Account Receivables, Sales
KSO WIKA BETON - EMRAIL	Kerja Sama Operasi Joint Operations	Piutang Usaha, Utang Usaha, Penjualan Trade Account Receivables, Trade Payables, Sales
PT Pindad Engineering	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Usaha, Utang Usaha, Penjualan Trade Account Receivables, Trade Payables, Sales
KSO WIKA - Abdi Mulia	Kerja Sama Operasi Joint Operations	Piutang Usaha, Penjualan Trade Account Receivables, Sales
PT Jasa Marga (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi Retention Receivables
PT Transmarga Jatim Pasuruan	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi, Penjualan Retention Receivables, Gross Amount due from Customers – Net, Construction Work in Process, Sales
PT Kereta Api Indonesia (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi Retention Receivables
PT Bukit Asam (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi Retention Receivables, Gross Amount due from Customers – Net, Construction Work in Process
KSO Perumas - Propernas	Kerja Sama Operasi Joint Operations	Piutang Retensi Retention Receivables
PT Angkasa Pura II (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Penjualan Retention Receivables, Gross Amount due from Customers – Net, Sales
PT Yodya Karya (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Penjualan Retention Receivables, Other Receivable, Gross Amount due from Customers – Net, Sales
KSO PT WIKA Gedung - Mahoni Citra Persada	Kerja Sama Operasi Joint Operations	Piutang Retensi, Piutang Lain-lain, Tagihan Bruto ke Pemberi Kerja, Penjualan Retention Receivables, Other Receivable, Gross Amount due from Customers – Net, Sales
PT Kereta Cepat Indonesia China (KCIC)	Kerja Sama Operasi Joint Operations	Piutang Retensi, Piutang Lain-lain, Tagihan Bruto ke Pemberi Kerja, Penjualan Retention Receivables, Other Receivable, Gross Amount due from Customers – Net, Sales
PT Kereta Cepat Indonesia China (KCIC)	Kerja Sama Operasi Joint Operations	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja, Pendapatan Retention Receivables, Gross Amount due from Customers – Net, Sales

Nama Pihak Berelasi Related Party	Sifat Pihak Berelasi Nature of Relationship	Jenis Transaksi Type of Transaction
PT Jasamarga Surabaya Mojokerto	Entitas Asosiasi Associated Entity	Piutang Retensi, Tagihan Bruto ke Pemberi Kerja Retention Receivables, Gross Amount due from Customers – Net
PT Citra Marga Lintas Jabar	Entitas Asosiasi Associated Entity	Piutang Retensi, Piutang Lain-lain Retention Receivables, Other Receivables
PT Marga Kunci Cengkareng	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi, Penjualan Gross Amount due from Customers – Net, Construction Work in Process, Sales
PT Semen Padang (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Pekerjaan dalam Proses Konstruksi, Penjualan Gross Amount due from Customers – Net, Construction Work in Process, Sales
WIKA - Rudy Jaya KSO	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
KSU WIKA - Balai Pustaka	Kerja Sama Operasi Joint Operations	Tagihan Bruto ke Pemberi Kerja, Piutang Lain-lain, Penjualan Gross Amount due from Customers – Net, Other Receivables, Sales
PT Telekomunikasi Indonesia Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
Koperasi WIKA Gedung	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
KSO PT WIKA Gedung - Mutiara Mashyur	Kerja Sama Operasi Joint Operations	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
PT Aneka Tambang (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan, Pekerjaan dalam Proses Konstruksi Gross Amount due from Customers – Net, Sales, Construction Work in Process
Koperasi Jasa Marga Indonesia	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
PT Citramarga Lintas Jabar	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
WIKON - Bukaka	Kerja Sama Operasi Joint Operations	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
PT Pelindo I (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Tagihan Bruto ke Pemberi Kerja, Penjualan Gross Amount due from Customers – Net, Sales
PT Krakatau Steel (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Utang Usaha Trade Payables
PT Semen Tonasa Indonesia (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Utang Usaha Trade Payables
PT Semen Indonesia (Persero) Tbk	Kepemilikan Sama Terikat Ownership is Equally Bound	Utang Usaha Trade Payables
PT Krakatau Wajatama Osaka Steel	Kepemilikan Sama Terikat Ownership is Equally Bound	Utang Usaha Trade Payables
Koperasi Karyawan Beton Makmur Wijaya	Kepemilikan Sama Terikat Ownership is Equally Bound	Utang Usaha Trade Payables
PT Pilar Sinergi BUMN Indonesia	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Lain-lain Other Receivables
PT Wijaya Karunia Realtindo	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Lain-lain Other Receivables

Nama Pihak Berelasi Related Party	Sifat Pihak Berelasi Nature of Relationship	Jenis Transaksi Type of Transaction
Lembaga Manajemen Aset Negara	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Lain-lain Other Receivables
Koperasi Tamansari	Kepemilikan Sama Terikat Ownership is Equally Bound	Piutang Lain-lain Other Receivables
PT High Speed Railway Contractor	Kerja Sama Operasi Joint Operations	Piutang Lain-lain Other Receivables
KSO WIKA - Indulexso	Kerja Sama Operasi Joint Operations	Piutang Lain-lain Other Receivables
KSO Tokyu - WIKA	Kerja Sama Operasi Joint Operations	Piutang Lain-lain Other Receivables
PT Perkebunan Nusantara V (Persero)	Kepemilikan Sama Terikat Ownership is Equally Bound	Pekerjaan dalam Proses Konstruksi Construction Work in Process
Balai Pelaksanaan Jalan Nasional XI Provinsi Sulawesi Utara	Kepemilikan Sama Terikat Ownership is Equally Bound	Pekerjaan dalam Proses Konstruksi Construction Work in Process

SIFAT PIHAK BERELASI

Sifat hubungan dengan pihak-pihak yang berelasi adalah sebagai berikut:

1. Pemerintah Republik Indonesia melalui Kementerian Keuangan adalah pemegang saham utama Perseroan.
2. Seluruh entitas yang dimiliki dan dikendalikan oleh Kementerian Keuangan Pemerintah Republik Indonesia serta entitas di mana Kementerian Keuangan Pemerintah Republik Indonesia memiliki pengaruh signifikan: Badan Usaha Milik Negara (BUMN).
3. Pihak berelasi yang pemegang saham utamanya sama dengan Grup.
4. Entitas yang merupakan perusahaan asosiasi dari Grup.
5. Entitas yang merupakan ventura bersama dari Grup.
6. Manajemen kunci yang meliputi anggota dewan Komisaris dan Direksi Perseroan.
7. Dana Pensiun Wijaya Karya adalah entitas yang didirikan oleh Perseroan untuk mengelola program manfaat imbalan dan iuran pasti Perseroan.

NATURE OF RELATED PARTIES

The nature of relationships with related parties is as follows:

1. The Government of the Republic of Indonesia through the Ministry of Finance is the Company's main shareholder.
2. All entities owned and controlled by the Government of the Republic of Indonesia Ministry of Finance and entities where the Ministry of Finance has a significant influence: State-Owned Enterprises (SOEs).
3. Related parties whose principal shareholders are the same as the Group.
4. Entities that are associated companies of the Group.
5. Entities that are joint ventures of the Group.
6. Key management including members of the Company's Board of Commissioners and Directors.
7. Wijaya Karya Pension Fund is an entity established by the Company to manage the Company's defined benefits and contribution programs.