

**PERUSAHAAN UMUM LEMBAGA
PENYELENGGARA PELAYANAN
NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI)**

**Laporan Keuangan
Tanggal 31 Desember 2025 dan 2024
dan Untuk Tahun-tahun yang Berakhir
pada Tanggal Tersebut**

Dan Laporan Auditor Independen

***Financial Statements
As of December 31, 2025 and 2024
and For the Years Then Ended***

And Independent Auditor's Report

The original financial statements included herein are in the Indonesian language.

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI)**

LAPORAN POSISI KEUANGAN

Tanggal 31 Desember 2025 dan 2024

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI)**

STATEMENTS OF FINANCIAL POSITION

As of December 31, 2025 and 2024

(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	2025	2024	
ASET				ASSETS
ASET LANCAR				CURRENT ASSETS
Kas dan Setara Kas	2,4	4.921.632.688.196	3.412.174.665.644	Cash and Cash Equivalents
Kas Dibatasi Penggunaannya	2,5	395.169.913.205	619.794.054.333	Restricted Cash
Piutang Usaha - Neto				Trade Receivables - Net
Pihak Ketiga	2,7	387.205.053.449	325.539.091.123	Third Parties
Pihak Berelasi	2,7	49.908.690.048	73.034.785.919	Related Parties
Pendapatan Akrual - Neto	2,8	159.282.039.760	145.176.885.408	Accrued Revenues - Net
Persediaan	2,10	55.575.818.813	47.858.889.825	Inventories
Pajak Dibayar Dimuka -				Prepaid Taxes -
Bagian Jangka Pendek	2,17a	4.335.135	1.935.160.240	Short-Term Portion
Biaya Dibayar Dimuka dan Uang Muka	2,11	8.401.058.830	8.945.115.731	Prepaid Expenses and Advances
Piutang Lain-lain	2,9	3.594.731.064	2.034.342.742	Other Receivables
Investasi Dalam Surat Berharga -				Investment in Marketable Securities -
Bagian Jangka Pendek	2,6	49.838.124.514	250.901.446.504	Short-Term Portion
Jumlah Aset Lancar		<u>6.030.612.453.014</u>	<u>4.887.394.437.469</u>	Total Current Assets
ASET TIDAK LANCAR				NON-CURRENT ASSETS
Pajak Dibayar Dimuka -				Prepaid Taxes -
Bagian Jangka Panjang	2,17a	3.723.282.495	48.523.425.355	Long-Term Portion
Piutang Usaha Jangka Panjang - Neto				Long-Term Trade Receivables - Net
Pihak Berelasi	2,7	74.456.338.850	96.054.427.275	Related Parties
Investasi dalam Surat Berharga -				Investment in Marketable -
Jangka Panjang	2,6	-	49.527.229.014	Securities Long-Term
Aset Tetap - Neto	2,12	2.157.898.185.142	2.230.286.711.942	Fixed Assets - Net
Aset Hak-Guna - Neto	2,13,39	11.986.563.122	14.942.323.724	Right-of-Use-Assets - Net
Aset Pajak Tangguhan - Neto	2,17d	326.588.542.757	272.377.951.247	Deferred Tax Assets - Net
Jumlah Aset Tidak Lancar		<u>2.574.652.912.366</u>	<u>2.711.712.068.557</u>	Total Non-Current Assets
JUMLAH ASET		<u>8.605.265.365.380</u>	<u>7.599.106.506.026</u>	TOTAL ASSETS

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

The accompanying notes to the financial statements form an integral part of these financial statements taken as a whole.

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**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI)**
LAPORAN POSISI KEUANGAN (Lanjutan)
Tanggal 31 Desember 2025 dan 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI)**
STATEMENTS OF FINANCIAL POSITION (Continued)
As of December 31, 2025 and 2024
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	2025	2024	
LIABILITAS DAN EKUITAS				LIABILITIES AND EQUITY
LIABILITAS				LIABILITIES
LIABILITAS JANGKA PENDEK				CURRENT LIABILITIES
Utang Usaha				Trade Payables
Pihak Ketiga	2,14	21.736.186.130	37.654.514.720	Third Parties
Pihak Berelasi	2,14	2.606.797.083	2.641.725.868	Related Parties
Utang Pajak	2,17b	106.708.207.683	78.712.198.126	Taxes Payables
Beban Akruwal	2,15	221.569.125.294	164.870.064.327	Accrued Expenses
Liabilitas Imbalan Kerja -				Employee Benefit Obligations -
Jangka Pendek	2,18a	299.043.722.569	234.350.101.701	Short-Term
Liabilitas Lain-lain	2,16	294.377.087.972	268.025.344.885	Other Liabilities
Pendapatan Diterima Dimuka	2,19	23.284.908.917	16.931.406.299	Unearned Revenues
Liabilitas Sewa Jangka Pendek	2,20	5.185.877.209	4.528.906.835	Short-Term - Lease Liabilities
Jumlah Liabilitas Jangka Pendek		974.511.912.857	807.714.262.761	Total Current Liabilities
LIABILITAS JANGKA PANJANG				NON-CURRENT LIABILITIES
Liabilitas Sewa Jangka Panjang	2,20	7.495.766.783	10.966.838.261	Long-Term - Lease Liabilities
Liabilitas Imbalan Kerja	2,18b	207.532.914.262	148.382.601.015	Employee Benefit Liabilities
Jumlah Liabilitas Jangka Panjang		215.028.681.045	159.349.439.276	Total Non-Current Liabilities
JUMLAH LIABILITAS		1.189.540.593.902	967.063.702.037	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal Pemerintah Republik				The Republic of Indonesia
Indonesia	21	3.997.242.973.925	3.997.242.973.925	Government Capital
Tambahan Modal Disetor	22	(516.195.099.909)	(516.195.099.909)	Additional Paid-in Capital
Saldo Laba:				Retained Earnings:
Dicadangkan	23	1.000.000.000.000	1.000.000.000.000	Appropriated
Belum Dicapangkan		3.026.899.935.033	2.194.446.853.291	Unappropriated
Penghasilan Komprehensif Lain	24	(92.223.037.571)	(43.451.923.318)	Other Comprehensive Income
JUMLAH EKUITAS		7.415.724.771.478	6.632.042.803.989	TOTAL EQUITY
JUMLAH LIABILITAS DAN EKUITAS		8.605.265.365.380	7.599.106.506.026	TOTAL LIABILITIES AND EQUITY

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

The accompanying notes to the financial statements form an integral part of these financial statements taken as a whole.

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**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI) LAPORAN LABA RUGI
DAN**

PENGHASILAN KOMPREHENSIF LAIN
Untuk Tahun-tahun yang Berakhir pada Tanggal
31 Desember 2025 dan 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI) STATEMENTS OF PROFIT OR LOSS
AND**

OTHER COMPREHENSIVE INCOME
For the Years Ended
December 31, 2025 and 2024
(Expressed in Rupiah, unless otherwise stated)

	Catatan/ Notes	2025	2024	
PENDAPATAN USAHA				OPERATING REVENUES
Jasa Pelayanan Penerbangan	2,25	3.785.107.450.779	3.410.808.266.271	Air Navigation Services
Jasa Pelayanan Terminal	2,25	363.707.834.603	351.966.231.554	Terminal Navigation Services
Jumlah		4.148.815.285.382	3.762.774.497.825	Total
BEBAN USAHA				OPERATING EXPENSES
Beban Pegawai	2,26	(2.019.639.448.724)	(1.989.837.308.102)	Employee Expenses
Beban Umum dan Administrasi	2,27	(544.063.636.551)	(479.488.278.038)	General and Administrative Expenses
Beban Usaha Lainnya	2,28	(794.169.878.944)	(798.729.680.203)	Other Operating Expenses
Jumlah		(3.357.872.964.219)	(3.268.055.266.343)	Total
LABA USAHA		790.942.321.163	494.719.231.482	OPERATING INCOME
Penghasilan Lain-lain - Neto	2,29	280.163.696.166	221.163.170.178	Other Income - Net
Beban Lain-lain	2,29	(32.626.408.061)	(22.096.567.536)	Other Expenses
Jumlah Pendapatan Lain-lain - Bersih		247.537.288.105	199.066.602.642	Total Other Income - Net
LABA SEBELUM PAJAK		1.038.479.609.268	693.785.834.124	PROFIT BEFORE TAX
BEBAN PAJAK PENGHASILAN	2,17c	(206.026.527.526)	(149.949.242.169)	INCOME TAX EXPENSES
LABA TAHUN BERJALAN		832.453.081.742	543.836.591.955	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 or Loss:
Rugi Pengukuran Kembali atas Liabilitas Imbalan Kerja		(62.527.069.555)	(13.689.602.650)	Remeasurement Loss on Employee Benefit Liabilities
Pajak Penghasilan Terkait		13.755.955.302	3.011.712.583	Related Income Tax
JUMLAH LABA KOMPREHENSIF TAHUN BERJALAN		783.681.967.489	533.158.701.888	TOTAL COMPREHENSIVE INCOME FOR THE YEAR

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

The accompanying notes to the financial statements form an integral part of these financial statements taken as a whole.

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**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA PELAYANAN NAVIGASI
PENERBANGAN INDONESIA (PERUM LPPNPI)
LAPORAN PERUBAHAN EKUITAS**

Untuk Tahun-tahun yang Berakhir pada Tanggal
31 Desember 2025 dan 2024
(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA PELAYANAN NAVIGASI
PENERBANGAN INDONESIA (PERUM LPPNPI)
STATEMENTS OF CHANGES IN EQUITY**

For the Years Ended
December 31, 2025 and 2024
(Expressed in Rupiah, unless otherwise stated)

	Modal Pemerintah Republik Indonesia/ <i>The Republic of Indonesia Government Capital</i>	Tambahannya Modal Disetor/ <i>Additional Paid-in Capital</i>	Saldo Laba/ Retained Earnings		Penghasilan Komprehensif Lain/ Other <i>Comprehensive Income</i>	Jumlah Ekuitas/ Total Equity	
			Dicadangkan/ <i>Appropriated</i>	Belum Dicadangkan/ <i>Unappropriated</i>			
Saldo per 1 Januari 2024	3.997.242.973.925	(516.195.099.909)	799.448.594.785	1.851.161.666.551	(32.774.033.251)	6.098.884.102.101	Balance as of January 1, 2024
Penambahan Cadangan	-	-	200.551.405.215	(200.551.405.215)	-	-	General Reserves Additional
Laba Periode Berjalan	-	-	-	543.836.591.955	-	543.836.591.955	Profit for the Period
Penghasilan Komprehensif Lain	-	-	-	-	(10.677.890.067)	(10.677.890.067)	Other Comprehensive Income
Saldo per 31 Desember 2024	3.997.242.973.925	(516.195.099.909)	1.000.000.000.000	2.194.446.853.291	(43.451.923.318)	6.632.042.803.989	Balance as of December 31, 2024
Laba Periode Berjalan	-	-	-	832.453.081.742	-	832.453.081.742	Profit for the Period
Penghasilan Komprehensif Lain	-	-	-	-	(48.771.114.253)	(48.771.114.253)	Other Comprehensive Income
Saldo per 31 Desember 2025	3.997.242.973.925	(516.195.099.909)	1.000.000.000.000	3.026.899.935.033	(92.223.037.571)	7.415.724.771.478	Balance as of December 31, 2025

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

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**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI) LAPORAN ARUS KAS**

Untuk Tahun-tahun yang Berakhir pada Tanggal
31 Desember 2025 dan 2024

(Disajikan dalam Rupiah, kecuali dinyatakan lain)

**PERUSAHAAN UMUM LEMBAGA PENYELENGGARA
PELAYANAN NAVIGASI PENERBANGAN INDONESIA
(PERUM LPPNPI) STATEMENTS OF CASH FLOWS**

For the Years Ended
December 31, 2025 and 2024

(Expressed in Rupiah, unless otherwise stated)

	2025	2024	
ARUS KAS DARI AKTIVITAS OPERASI			CASH FLOWS FROM OPERATING ACTIVITIES
Penerimaan Kas dari Pelanggan	4.924.612.375.304	4.742.332.859.979	Cash Receipts from Customers
Pembayaran kepada Pemasok	(1.673.998.481.553)	(1.707.628.387.978)	Payment to Suppliers
Pembayaran kepada Dewan Pengawas, Direksi dan Karyawan	(1.542.231.312.383)	(1.446.471.852.193)	Payments to Boards of Supervisors, Directors and Employees
Pembayaran Pajak	(588.091.142.963)	(464.124.465.576)	Tax Payment
Penerimaan Restitusi Pajak	41.906.546.450	6.003.505.605	Cash Receipt from Tax Refund
Penerimaan Bunga	203.891.496.061	140.841.542.939	Cash Receipts from Interest Income
Penerimaan Lainnya	4.284.006.049	8.201.480.571	Other Receipts
Kas Bersih Diperoleh dari Aktivitas Operasi	1.370.373.486.965	1.279.154.683.347	Net Cash Provided by Operating Activities
ARUS KAS DARI AKTIVITAS INVESTASI			CASH FLOWS FROM INVESTING ACTIVITIES
Kas yang Dipisahkan untuk Tujuan Investasi	251.064.976.979	73.075.929.015	Restricted Cash for Investment Purpose
Penggunaan Dana Penyertaan Modal Negara untuk Perolehan Aset Tetap	(251.064.976.979)	(73.075.929.015)	Utilization of State Capital Participation Funds for Fixed Asset Acquisition
Perolehan Aset Tetap	(101.392.113.455)	(53.936.890.909)	Acquisition of Fixed Assets
Investasi pada Obligasi			Investment in Bonds
Pencairan	247.936.900.000	50.851.648.352	Disbursement
Penempatan	-	(346.071.350.000)	Placement
Kas Bersih Diperoleh dari (Digunakan untuk) Aktivitas Investasi	146.544.786.545	(349.156.592.557)	Net Cash Provided by (Used in) Investing Activities
ARUS KAS DARI AKTIVITAS PENDANAAN			CASH FLOWS FROM FINANCING ACTIVITIES
Pembayaran Liabilitas Sewa	(6.953.576.418)	(1.335.782.000)	Cash Payments for Lease Liabilities
Kas Bersih Digunakan untuk Aktivitas Pendanaan	(6.953.576.418)	(1.335.782.000)	Net Cash Used in Financing Activities
KENAIKAN BERSIH KAS DAN SETARA KAS	1.509.964.697.092	928.662.308.790	NET INCREASE IN CASH AND CASH EQUIVALENTS
KAS DAN SETARA KAS AWAL TAHUN	3.412.174.665.644	2.490.681.339.933	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR
Pengaruh Perubahan Kurs Mata Uang Asing	(506.674.540)	(7.168.983.079)	Effect of Foreign Currency Exchange Rates Changes
KAS DAN SETARA KAS AKHIR TAHUN	4.921.632.688.196	3.412.174.665.644	CASH AND CASH EQUIVALENTS AT END OF YEAR

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

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