

**PERUSAHAAN UMUM JASA TIRTA II
DAN ENTITAS ANAK
LAPORAN POSISI KEUANGAN
KONSOLIDASIAN**
Per 31 Desember 2025 dan 2024
(Disajikan dalam Rupiah Penuh, Kecuali Dinyatakan Lain)

**PERUSAHAAN UMUM JASA TIRTA II
AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF
FINANCIAL POSITION**
As of December 31, 2025 and 2024
(Expressed in Full of Rupiah, Unless Otherwise
Stated)

	Catatan/ Notes	2025 Rp	2024 Rp	
ASET				ASSETS
Aset Lancar				Current Assets
Kas dan Setara Kas	5, 39	741,197,834,760	666,718,532,967	Cash and Cash Equivalents
Piutang Usaha	6, 39			Accounts Receivable
Pihak Berelasi		13,347,633,807	17,587,967,062	Related Parties
Pihak Ketiga		27,532,859,657	20,650,750,857	Third Parties
Piutang Retensi	7	3,008,690,063	2,611,297,706	Retention Receivables
Pendapatan yang Masih Akan Diterima	8, 39			Accrued Revenue
Pihak Berelasi		98,301,406,456	91,623,386,881	Related Parties
Pihak Ketiga		120,147,228,633	94,279,958,877	Third Parties
Tagihan Bruto dari Pemberi Kerja	9, 39			Gross Amount Due from Customers
Pihak Berelasi		--	8,213,484,491	Related Parties
Pihak Ketiga		1,672,285,400	1,606,344,169	Third Parties
Aset Keuangan Lancar Lainnya	10	2,780,001,093	994,524,137	Other Current Financial Assets
Persediaan	11	1,540,122,981	1,827,319,053	Inventories
Pembayaran di Muka	12a	7,694,258,108	7,075,491,335	Prepayments
Pajak Dibayar di Muka - Bagian Lancar	30a	6,570,481,857	2,362,296,663	Prepaid Taxes - Current Portion
Total Aset Lancar		1,023,792,802,815	915,551,354,198	Total Current Assets
Aset Tidak Lancar				Non-Current Assets
Investasi pada Entitas Asosiasi	13	--	--	Investments in Associates
Investasi Jangka Panjang Lainnya	14	1,000,000,000	--	Other Long-Term Investment
Aset Keuangan Tidak Lancar Lainnya		67,275,000	67,275,000	Other Non-Current Financial Assets
Pembayaran di Muka	12b	4,352,274,908	9,677,978,112	Prepayments
Aset Tetap	15	1,099,565,579,463	1,028,578,148,789	Fixed Assets
Aset Takberwujud	16	4,824,180,353	5,841,486,200	Intangible Assets
Aset Hak-Guna	17	19,126,713,480	27,428,097,733	Right-of-Use Assets
Setara Kas yang Dibatasi Penggunaannya	18	6,392,921,714	23,326,547,047	Restricted Cash Equivalents
Pajak Dibayar di Muka	30a	21,878,705,950	32,669,354,494	Prepaid Taxes
Aset Pajak Tangguhan	30d	76,159,430,561	70,360,515,404	Deferred Tax Assets
Aset Tidak Lancar Lainnya	19	44,701,889,956	33,624,673,690	Other Non-Current Assets
Total Aset Tidak Lancar		1,278,068,971,385	1,231,574,076,469	Total Non-Current Asset
TOTAL ASET		2,301,861,774,200	2,147,125,430,667	TOTAL ASSETS

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

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

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	Catatan/ Notes	2025 Rp	2024 Rp	
LIABILITAS				LIABILITIES
Liabilitas Jangka Pendek				Current Liabilities
Utang Usaha	20, 39			Accounts Payable
Pihak Berelasi		13,302,885,287	585,124,582	Related Parties
Pihak Ketiga		8,687,642,489	15,422,025,278	Third Parties
Utang Retensi	21	1,462,626,506	1,634,736,064	Retention Payables
Utang Bank	22	3,800,000,000	7,800,999,984	Bank Loans
Beban Akrual	23	98,773,361,974	89,133,850,187	Accrued Expenses
Uang Muka Penjualan	24	133,130,907	133,130,907	Sales Advances
Utang Pajak	30b	51,797,856,821	34,208,606,535	Taxes Payable
Liabilitas Jangka Pendek Lainnya	26	39,017,620,662	112,760,374,194	Other Short-Term Liabilities
Liabilitas Jangka Panjang - Bagian				Long-Term Liabilities -
Lancar:				Current Portion:
Pendapatan Diterima di Muka	25	49,777,734,060	26,535,109,275	Deferred Revenue
Liabilitas Sewa	27	6,726,490,469	7,151,686,835	Lease Liabilities
Liabilitas Keuangan Lainnya	29	4,400,000,000	4,400,000,000	Other Financial Liabilities
Liabilitas Imbalan Kerja	28	13,294,274,834	10,984,519,668	Employee Benefits Liabilities
Total Liabilitas Jangka Pendek		291,173,624,009	310,750,163,509	Total Current Liabilities
Liabilitas Jangka Panjang				Non-Current Liabilities
Liabilitas Jangka Panjang - Setelah				Long-Term Liabilities - Less
Dikurangi Bagian Lancar:				Current Portion:
Pendapatan Diterima di Muka	25	9,016,283,955	6,490,097,199	Deferred Revenue
Liabilitas Sewa	27	14,267,814,482	21,434,150,854	Lease Liabilities
Liabilitas Keuangan Lainnya	29	7,877,169,652	8,630,129,200	Other Financial Liabilities
Liabilitas Imbalan Kerja	28	118,485,566,721	111,684,209,460	Employee Benefits Liabilities
Total Liabilitas Jangka Panjang		149,646,834,810	148,238,586,713	Total Non-Current Liabilities
TOTAL LIABILITAS		440,820,458,819	458,988,750,222	TOTAL LIABILITIES
EKUITAS				EQUITY
Modal Pemerintah	31	164,547,635,935	164,547,635,935	Government Capital
Cadangan Umum		13,943,023,591	13,943,023,591	General Reserve
Cadangan Bertujuan		1,027,001,112,300	1,027,001,112,300	Appropriated Reserve
Penghasilan Komprehensif Lain		(210,726,315,760)	(209,561,598,763)	Other Comprehensive Income
Komponen Ekuitas Lainnya		193,963,239	193,963,239	Other Equity Component
Saldo Laba		859,145,189,581	685,210,965,252	Retained Earnings
Total Ekuitas yang Dapat Diatribusikan:				Total Equity Attributable to:
Pemilik Entitas Induk		1,854,104,608,886	1,681,335,101,554	The Owners of Parent Entity
Kepentingan Nonpengendali	32	6,936,706,495	6,801,578,891	Non-Controlling Interest
Total Ekuitas		1,861,041,315,381	1,688,136,680,445	Total Equity
TOTAL LIABILITAS DAN EKUITAS		2,301,861,774,200	2,147,125,430,667	TOTAL LIABILITIES AND EQUITY

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

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