



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

**PERUSAHAAN UMUM (PERUM) BULOG
DAN ENTITAS ANAKNYA
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN
Tanggal 31 Desember 2025
Serta Untuk Tahun Yang Berakhir Pada Tanggal Tersebut
(Dinyatakan dalam Rupiah, kecuali dinyatakan lain)**

**PERUSAHAAN UMUM (PERUM) BULOG
AND ITS SUBSIDIARIES
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
As at December 31, 2025 and
For The Year Then Ended
(Expressed in Rupiah, unless otherwise stated)**

13. ASET TETAP

13. PROPERTY, PLANT AND EQUIPMENT

2025

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance	
Biaya perolehan						Acquisition cost
Perum BULOG						Perum BULOG
Tanah	1.811.479.713.382	3.289.761.569	-	(3.886.980.196)	1.810.882.494.755	Land
Bangunan	2.931.342.865.276	313.627.246.954	(8.154.664.428)	(11.594.086.019)	3.225.221.361.783	Buildings
Mesin-mesin	853.744.898.086	8.989.819.791	-	(985.779.733)	861.748.938.144	Machineries
Inventaris	395.046.194.295	59.135.320.396	(3.978.794.130)	(2.835.729.295)	447.366.991.266	Equipment
Kendaraan	38.515.550.244	-	-	(2.500.000)	38.513.050.244	Vehicles
Entitas Anak						Subsidiaries
Tanah	118.970.673.323	6.179.544.000	-	469.276.125	125.619.493.448	Land
Bangunan	139.583.660.314	2.048.144.095	-	(469.276.125)	141.162.528.284	Buildings
Mesin-mesin	981.305.997.269	-	-	-	981.305.997.269	Machineries
Inventaris	37.598.087.339	1.191.372.716	(348.933.448)	-	38.440.526.607	Equipment
Kendaraan	134.866.035.719	6.177.650.000	(1.240.000.010)	-	139.803.685.709	Vehicles
Aset dalam penyelesaian						Construction in progress
Perum BULOG						Perum BULOG
Bangunan	120.013.213.617	160.992.313.109	(277.389.054.903)	178.678.392.693	182.294.864.516	Buildings
Mesin-mesin	180.644.331.004	23.619.454.720	(10.065.323.076)	(177.754.619.592)	16.443.843.056	Machineries
Inventaris	26.933.762.324	41.671.889.809	(21.145.887.535)	24.211.695.082	71.671.459.682	Equipment
Total	7.770.044.982.192	626.922.517.159	(322.322.657.530)	5.830.392.940	8.080.475.234.763	Total
Akumulasi penyusutan						Accumulated depreciation
Perum BULOG						Perum BULOG
Bangunan	1.685.670.302.081	107.780.276.810	(8.154.664.395)	(3.882.374.296)	1.781.413.540.200	Buildings
Mesin-mesin	504.486.966.069	62.069.805.647	-	(179.227.032)	566.377.544.684	Machineries
Inventaris	296.604.190.083	48.049.634.314	(3.780.206.504)	(50.777.198)	340.822.840.695	Equipment
Kendaraan	25.796.838.959	4.167.190.089	-	(147.569)	29.963.881.479	Vehicles
Entitas Anak						Subsidiaries
Bangunan	137.255.288.123	14.048.181.530	-	-	151.303.469.653	Buildings
Mesin-mesin	598.052.228.446	56.649.730.325	-	-	654.701.958.771	Machineries
Inventaris	28.332.816.085	726.499.801	(348.933.448)	-	28.710.382.438	Equipment
Kendaraan	108.312.602.401	8.595.202.469	(1.240.000.010)	-	115.667.804.860	Vehicles
Sub total	3.384.511.232.247	302.086.520.985	(13.523.804.357)	(4.112.526.095)	3.668.961.422.780	Sub total
Entitas Anak						Subsidiaries
Cadangan penurunan nilai aset tetap	-	14.127.439.919	-	-	14.127.439.919	Impairment loss on fixed assets
Total	3.384.511.232.247	316.213.960.904	(13.523.804.357)	(4.112.526.095)	3.683.088.862.699	Total
Nilai Buku	4.385.533.749.945				4.397.386.372.064	Net Book Value

2024

	Saldo awal/ Beginning balance	Penambahan/ Additions	Pengurangan/ Disposals	Reklasifikasi Reclassification	Saldo akhir/ Ending balance	
Biaya perolehan						Acquisition cost
Perum BULOG						Perum BULOG
Tanah	1.812.461.583.233	521.150.149	-	(1.503.020.000)	1.811.479.713.382	Land
Bangunan	2.584.620.902.483	25.478.204.423	(378.355.859)	321.622.114.229	2.931.342.865.276	Buildings
Mesin-mesin	715.211.531.324	7.761.182.677	-	130.772.184.085	853.744.898.086	Machineries
Inventaris	335.379.728.257	23.724.592.851	(7.043.429.909)	42.985.303.096	395.046.194.295	Equipment
Kendaraan	37.155.023.245	1.446.526.999	(86.000.000)	-	38.515.550.244	Vehicles
Entitas Anak						Subsidiaries
Tanah	117.465.863.742	1.504.809.581	-	-	118.970.673.323	Land
Bangunan	135.531.466.177	4.052.194.137	-	-	139.583.660.314	Buildings
Mesin-mesin	981.305.997.269	-	-	-	981.305.997.269	Machineries
Inventaris	36.858.956.902	1.058.587.717	(319.457.280)	-	37.598.087.339	Equipment
Kendaraan	132.855.750.702	5.506.430.037	(3.496.145.020)	-	134.866.035.719	Vehicles
Aset dalam penyelesaian						Construction in progress
Perum BULOG						Perum BULOG
Bangunan	373.009.378.818	104.668.609.979	(2.666.567.506)	(354.998.207.674)	120.013.213.617	Buildings
Mesin-mesin	310.646.185.064	1.053.533.799	-	(131.055.387.859)	180.644.331.004	Machineries
Inventaris	29.135.476.556	7.882.476.834	(21.830.760)	(10.062.360.306)	26.933.762.324	Equipment
Total	7.601.637.843.772	184.658.299.183	(14.011.786.334)	(2.239.374.429)	7.770.044.982.192	Total
Akumulasi penyusutan						Accumulated depreciation
Perum BULOG						Perum BULOG
Bangunan	1.600.856.323.640	86.495.967.957	(378.355.857)	(1.303.633.659)	1.685.670.302.081	Buildings
Mesin-mesin	448.767.844.478	56.051.665.570	-	(332.543.979)	504.486.966.069	Machineries
Inventaris	262.141.695.383	43.739.625.215	(7.029.628.977)	(2.247.501.538)	296.604.190.083	Equipment
Kendaraan	21.406.861.801	4.475.977.157	(85.999.999)	-	25.796.838.959	Vehicles
Entitas Anak						Subsidiaries
Bangunan	123.386.434.033	13.868.854.090	-	-	137.255.288.123	Buildings
Mesin-mesin	541.089.230.714	56.962.997.732	-	-	598.052.228.446	Machineries
Inventaris	27.959.158.849	693.114.493	(319.457.257)	-	28.332.816.085	Equipment
Kendaraan	103.674.360.174	8.134.387.214	(3.496.144.987)	-	108.312.602.401	Vehicles
Total	3.129.281.909.072	270.422.589.428	(11.309.587.077)	(3.883.679.176)	3.384.511.232.247	Total
Nilai Buku	4.472.355.934.700				4.385.533.749.945	Net Book Value

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13. ASET TETAP (lanjutan)

Beban penyusutan untuk tahun yang berakhir pada tanggal 31 Desember 2025 dan 2024 adalah:

	2025
Beban pokok pendapatan (Catatan 30)	22.667.178.231
Beban usaha (Catatan 31)	279.419.342.754
Total	302.086.520.985

Hak tanggungan atas tanah dan bangunan berupa Hak Guna Bangunan (HGB) beserta benda yang berada di atasnya berupa mesin dan peralatan pabrik dan kendaraan PT JPLB dan PT GMM digunakan sebagai jaminan atas fasilitas pinjaman yang diperoleh dari kreditur (Catatan 19 dan 25).

Aset tetap Perum BULOG dan Entitas Anaknya diasuransikan terhadap risiko kerugian, kecelakaan, kebakaran dan risiko lainnya dengan nilai pertanggungan sebesar Rp 14.771.757.954.973 dan Rp 22.321.123.096.448 pada tahun 2025 dan 2024. Manajemen berpendapat bahwa nilai pertanggungan tersebut cukup untuk menutup kemungkinan kerugian.

Hak kepemilikan Perum BULOG dan Entitas Anaknya atas hak tanah seluruhnya berupa Hak Guna Bangunan (HGB). Hak atas tanah ini memiliki sisa jangka waktu antara 20 sampai 30 tahun yang akan berakhir pada berbagai tanggal mulai tahun 2025 sampai 2046. Manajemen berkeyakinan bahwa hak atas tanah dapat diperbaharui atau diperpanjang pada saat berakhirnya hak tersebut.

Aset dalam penyelesaian pada 31 Desember 2025 dan 2024 adalah sebagai berikut:

	2025	
	Estimasi tahun penyelesaian/ Estimated year of completion	Persentase penyelesaian/ Percentage of completion
Bangunan	2026-2028	15%-90%
Mesin-mesin	2026-2028	35%-90%
Inventaris	2026-2028	5%-90%

Pada tanggal 31 Desember 2025, manajemen PT GMM, Entitas Anak berkeyakinan bahwa penyisihan penurunan nilai aset tetap cukup untuk menutup kemungkinan kerugian yang timbul dari penurunan jumlah terpulihkan.

13. PROPERTY, PLANT AND EQUIPMENT (continued)

Depreciation for the years ended December 31, 2025 and 2024 as follows:

2024	
23.311.919.016	Cost of revenues (Note 30)
247.110.670.412	Operating expenses (Note 31)
270.422.589.428	Total

Land and building mortgage with Rights to Build certificate (HGB) including the objects therein in the form of machinery and equipment and vehicles of PT JPLB and PT GMM are pledged as collateral to the loan facilities obtained from creditors (Notes 19 and 25).

Property, plant and equipment of Perum BULOG and its Subsidiaries are insured against losses, accidents, fire and other risks with sum insured amounting to Rp 14,771,757,954,973 and Rp 22,321,123,096,448 in 2025 and 2024, respectively, which in management's opinion, is adequate to cover possible losses arising from such risks.

Perum BULOG and its Subsidiaries' titles of ownership on its landrights are all in the form of "Building Use Rights" or "Hak Guna Bangunan" (HGB). These landrights have remaining terms ranging from 20 to 30 years that will expire in various dates from year 2025 to 2046. Management believes that the terms of these landrights can be renewed or extended upon their expiration

As at December 31, 2025 and 2024, the details of construction in progress are as follows:

2024		
Estimasi tahun penyelesaian/ <i>Estimated year of completion</i>	Persentase penyelesaian/ <i>Percentage of completion</i>	
2025-2028	15%-90%	<i>Buildings</i>
2025-2026	80%-90%	<i>Machineries</i>
2025-2028	40%-90%	<i>Equipment</i>

As at December 31, 2025, the PT GMM's management, subsidiary is of the opinion that the allowance for impairment of property, plant and equipment is sufficient to cover potential losses from any reduction in the assets recoverable amounts.