



PT. PUDJIADI PRESTIGE TBK

ANNOUNCEMENT OF SCHEDULE & PROCEDURE FOR DISTRIBUTION OF CASH DIVIDENDS FOR FINANCIAL YEAR 2023

In accordance with the resolution of the Annual General Meeting of Shareholders of PT. Pudjiadi Prestige Tbk (“the Company”) dated June 6, 2024 (the “Meeting”), it is hereby notified to all shareholders of the Company that the Company is going to pay out cash dividends of Rp. 10,- (ten rupiah) per share for the financial year 2023. The schedule and procedure for the distribution of cash dividends for the financial year 2023 are as follows:

A. SCHEDULE

No	Kegiatan	Tanggal
1	Announcement on the Indonesia Stock Exchange and Company Website	10/06/2024
2	End of Trading Period for Shares without Dividend Rights Regular Markets and Negotiated Markets (Cum Dividends)	14/06/2024
3	Start of Trading Period for Shares without Dividend Rights Regular Markets and Negotiated Markets (Ex Dividends)	19/06/2024
4	Record Date to determine the Shareholders’ Eligibility for Dividends (recoding date)	20/06/2024
5	End of Trading Period for Shares without Dividend Rights Cash Market (Cum Dividends)	20/06/2024
6	Start of Trading Period for Shares without Dividend Right Cash Market (Ex Dividends)	21/06/2024
7	Date of Payment of Cash Dividends for the Financial Year 2023	27/06/2024

B. PROCEDURE FOR DISTRIBUTION OF CASH DIVIDENDS

1. Cash dividends will be paid out to the shareholders of record as listed on the Company's Register of Shareholders as at June 20, 2024, 16.00 Western Indonesia Time (recording date).
2. For a shareholder whose shares are placed in the collective custody of PT Kustodian Sentral Efek Indonesia ("KSEI"), the cash dividends will be distributed by KSEI on June 27, 2024 through the Securities Company and/or the Custodian Bank with which the shareholder has opened a securities account. A confirmation of the proceeds from the cash dividend payment will be provided by KSEI to the Securities Company and/or the Custodian Bank with which the shareholder has opened a securities account.
3. For Shareholders who still use script (physical), Cash Dividend payment will be transferred to the Shareholders account who has notified the name of the bank and the account number on behalf of the Shareholder in writing and stamped with Rp. 10.000,- to the Company's Securities Administration Bureau, namely PT EDI Indonesia, whose address is at Jl. Yos Sudarso Kav. 89, Jakarta 14350, on June 22, 2024 at the latest, accompanied by a photocopy of KTP and Taxpayer Identification Number (NPWP), and the address listed on the KTP must match the address listed in the Company's Shareholder Register. If there is a change of address, please include a statement letter.
4. The cash dividends to be paid to shareholder with status as a Resident Taxpayer (WPDN) will not be subject to Income Tax withholding, whereas the cash dividends to be paid to a shareholder with Non-Resident Taxpayer (WPLN) status will be subject to Income Tax withholding in accordance with the tax law prevailing as of the recording date. The Income Tax obligation arising in connection with the dividends received by the shareholder with Resident Taxpayer status constitutes the responsibility of the relevant shareholder and must be fulfilled by the relevant shareholder on their own.
5. A shareholder with Non-Resident Taxpayer status from a country with which the Republic of Indonesia has entered into a Double Taxation Agreement (DTA) or Tax Treaty may benefit from a lower rate of withholding tax (at the rate as agreed in the DTA), being less than the normal rate of 20% provided that such shareholder meets the requirements stipulated in Regulation of the Directorate General of Taxes No. PER-25/PJ/2018 dated November 21, 2018 on the Procedure for

the Implementation of DTAs, i.e., filling with KSEI the Non-Resident Taxpayer's Certificate of Domicile (CoD) in the form of the original DGT Form, which has been duly and accurately completed and signed and certified by the competent officer in the country of the counterparty (if not available, such document may be substituted with the Certificate of Residence (CoR) in the English language) in accordance with the provisions laid down by KSEI. However, if during 2023, the Non-Resident Taxpayer has conducted a transaction and has provided a Taxpayer in Indonesia with the original DGT Form accompanied by the CoR, the CoD in the form of the DGT Form may be substituted with a soft copy of the Receipt for the CoD that has been registered on the e-CoD official website. If the shareholder fails to provide such document within the time frame stipulated by KSEI, then the cash dividends payable to such Non-Resident Taxpayer will be subject to income tax withholding under Article 26 of the Tax Law (PPh Pasal 26) at the maximum rate imposed by law, i.e 20%.

6. Under the tax laws and regulations currently in force, the dividends received by a Resident Individual Taxpayer (Wajib Pajak Orang Pribadi Dalam Negeri) are no longer subject to income tax withholding and can be treated as income that is not included as an income tax object as long as they are invested in the territory of the Republic of Indonesia as regulated in Government Regulation number 9 of 2021 (PP9), Regulation of the Minister of Finance number 18 of 2021 (PMK18) and the implementing tax regulations; otherwise, the Resident Individual Taxpayer may also choose to be subjected to final income tax of 10% according to Article 17 paragraph (2c)* of the Income Tax Law without the obligation to invest the same in the territory of the Republic of Indonesia. If the Resident Individual Taxpayer chooses to treat the dividends as income that is not included as an income tax object but fails to comply with the investment requirement under the provisions and procedures stipulated in PP9 and PMK18, the relevant dividends will, notwithstanding the above, be subjected to final income tax of 10% according to Article 27 paragraph (2c)* of the Income Tax Law.

*Payment of the final Income Tax (PPh) on the dividends as described above must be made by the Relevant Individual Taxpayer no later than the 15th (fifteenth) day of the month subsequent to the month of the Recording Date

7. The Income Tax (PPh) withholding will be made in accordance with the tax laws and regulations prevailing as of the recording date. If a new tax law or regulation is later issued after the income tax (PPh) withholding is made and the new tax law or regulation is retroactively applied to the recording date, resulting in over withholding, the refund of the overwithheld tax will be claimed by the relevant shareholders affected by the new tax law or regulation through the tax refund

mechanism under the prevailing tax laws or regulations (as of the date of this announcement, being Regulation of the Minister of Finance Number 187/PMK.03/2015).

8. In the event of any tax issues hereafter arising or any claims in relation to the cash dividends already paid out to and received by the shareholders whose shares are placed in the collective custody of KSEI, other than the circumstances described above, the relevant shareholders are kindly requested to settle the issues or claims with the Securities Company and/or the Custodian Bank with which the shareholders have opened a security account in accordance with the prevailing tax law and regulations.

This announcement serves as an official notification from the Company. The Company does not issue any other specific notification to the shareholders. This information announcement is also available at the Company's website: www.pudjiadiprestige.co.id

Jakarta, June 10,2024

Board of Directors