



**ANNOUNCEMENT OF SCHEDULE AND PROCEDURE FOR CASH DIVIDEND  
DISTRIBUTION  
PT ESSA INDUSTRIES INDONESIA TBK  
FISCAL YEAR 2025**

Based on the resolution of the Annual General Meeting of Shareholders of PT ESSA Industries Indonesia Tbk (the "**Company**") held on 18 June 2026, it is hereby announced to the Shareholders of the Company that the Meeting has resolved, among other things, to distribute cash dividends for Fiscal Year 2025, amounting to **Rp. 895.802.736.400** or **Rp. 52 per share**.

The schedule and procedure for the distribution of cash dividends for the Fiscal Year 2025 are as follows:

**A. Schedule for Cash Dividend Distribution**

No.	Activity	Date
1	Cum Dividend in the Regular and Negotiated Market	26 June 2026
2	Ex Dividend in the Regular and Negotiated Market	29 June 2026
3	List of Shareholders entitled to Dividends (Recording Date)	30 June 2026
4	Cum Dividend in the Cash Market	30 June 2026
5	Ex Dividend in the Cash Market	1 July 2026
6	Cash Dividend Payment	15 July 2026

**B. Cash Dividend Payment Procedures**

1. This notice constitutes the official notification from the Company. The Company will not issue individual notification letters to each Shareholder.
2. Cash dividends will be distributed to Shareholders whose names are recorded in the Company's Shareholder List on 30 June 2026, at 16:00 WIB (Recording Date).
3. Shareholders whose securities are held in collective custody by KSEI will receive cash dividends deposited directly into their Securities Account and/or Custodian Bank Account at one of KSEI's Payment Banks. Written confirmation of the distribution of cash dividends will be provided by KSEI to the relevant Securities Company and/or Custodian Bank, who will in turn notify Shareholders of their account balance.
4. Pursuant to the tax laws and regulations of the Republic of Indonesia, dividends derived from domestic sources and received by domestic corporate taxpayer ("**WP Badan DN**") are exempt from taxable income. Accordingly, the Company will not inhold income tax on dividends paid to WP Badan DN.
5. For shareholders other than those mentioned in point 4 above, dividends will be subject to tax in accordance with prevailing tax regulations:

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5.1. Dividends received by domestic individual taxpayers ("**DN Individual Taxpayer**") shall be exempted from taxable income provided they are reinvested within the territory of the Republic of Indonesia in the qualifying investments and for the qualifying period, as regulated under article 4 (3) (f) (1) of Law No. 7 of 1983 concerning Income Tax as last amended by Tax Harmonization Law No. 7 of 2021 and under Article 15 (1) of Minister of Finance Regulation No. 18/PMK.03/2021.

DN Individual Taxpayer who do not satisfy reinvestment requirements shall be subject to income tax ("**PPH**") in accordance with prevailing tax regulations, which must be self-remitted by the relevant taxpayer pursuant to Article 9 of Government Regulation No. 55 of 2022 on Adjustments to Income Tax Regulations.

5.2. Foreign taxpayers from countries that have concluded a Double Tax Avoidance Agreement ("**DTAA**") with the Republic of Indonesia, who wished to apply the reduced withholding tax rate under the applicable DTAA must submit, in accordance with prevailing Tax Regulations, an original Certificate of Domicile (SKD/DGT Form) issued by the competent authority in their country of residence, or the e-SKD receipt obtained through the e-SKD application (where the certificate of domicile covers multiple companies in Indonesia), to the Company's Securities Administration Bureau (BAE) in accordance with KSEI regulations.

If the required documentation is not submitted by the deadlines stipulated by KSEI, a withholding tax rate of 20% (the highest applicable rate) will apply to the cash dividend payment to the relevant Foreign Taxpayer shareholder.

Jakarta, 22 June 2026

**PT ESSA INDUSTRIES INDONESIA TBK**  
**BOARD OF DIRECTORS**