



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

Based on the decision of the Annual General Meeting of Shareholders of PT ESSA Industries Indonesia Tbk ("the **Company**") on 18 June 2026, it is hereby announced to the Shareholders of the Company that it has been decided, among other things, to distribute cash dividends for the fiscal year 2024, 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 2024 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 Dividends 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 Dividends in the Cash Market	1 July 2026
6	Cash Dividend Payment	15 July 2026

B. Cash Dividend Payment Procedures

1. This notice is an official notification from the Company, and 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 into their Securities Account and/or Custodian Bank Account at one of KSEI's Payment Banks. Written confirmation regarding the distribution of cash dividends will be provided by KSEI to the Securities Company and/or Custodian Bank. Subsequently, Shareholders will receive information about their Securities Account balance from the Securities Company and/or Custodian Bank where they hold their account.
4. Berdasarkan peraturan perundang-undangan perpajakan yang berlaku di Republik Indonesia, dividen yang berasal dari dalam negeri dan diterima oleh wajib pajak badan dalam negeri ("**WP Badan DN**"), dikecualikan dari objek pajak. Dengan demikian Perseroan tidak melakukan pemotongan Pajak Penghasilan atas dividen yang dibayarkan kepada WP Badan DN tersebut.
5. For shareholders other than those mentioned in point 4 above, dividends will be subject to tax in accordance with prevailing tax regulations.
 - 5.1. Dividends received by domestic individual taxpayers ("**DN Individual Taxpayer**") will be exempted from taxable objects as long as they are invested within the territory of the Republic of Indonesia in specified investments and for a certain period of time as regulated in Article 4 (3) letter f number 1 of Law No. 7 of 1983 concerning Income Tax as lastly amended by Tax

PT ESSA Industries Indonesia Tbk

DBS Bank Tower 18th Floor
Jl. Prof. Dr. Satrio Kav. 3-5
Jakarta 12940, Indonesia

T +62 21 2988 5600
F +62 21 2988 5601
www.essa.id

Harmonization Law No. 7 of 2021 and also Article 15 (1) of Minister of Finance Regulation No. 18/PMK.03/2021. For DN Individual Taxpayer who do not meet the investment requirements as mentioned above, the dividends received by them will be subject to income tax ("**PPH**") in accordance with prevailing tax regulations, and the PPh must be paid by the respective DN Individual Taxpayer themselves as stipulated in Article 9 of Government Regulation No. 55 of 2022 concerning Adjustments to Income Tax Regulations.

- 5.2. Parties receiving payments and holding foreign citizenship from countries that have signed a Double Tax Avoidance Agreement ("DTAA") with the Republic of Indonesia, intending to request a tax deduction adjusted according to the rates specified in the DTAA, are required, in accordance with prevailing Tax Regulations, to submit/submit the original Certificate of Domicile (SKD or DGT Form) issued by the competent authority in their country, or the receipt of the e-SKD obtained from the e-SKD application if the Certificate of Domicile is used for multiple companies in Indonesia, to the Company's BAE as per KSEI regulations. If, by the deadline set by KSEI, the aforementioned documents have not been submitted, a withholding tax of the highest rate of 20% will be applied to the cash dividend payment to the Foreign Taxpayer shareholders.

Jakarta, 22 June 2026

PT ESSA INDUSTRIES INDONESIA TBK
BOARD OF DIRECTORS