



**PENGUMUMAN
RINGKASAN RISALAH RAPAT UMUM PEMEGANG SAHAM TAHUNAN
TATA CARA PEMBAGIAN DIVIDEN TUNAI**

Jadwal Pembayaran Dividen Tunai:

| No. | Kegiatan | Tanggal Pelaksanaan |
|------------|--|----------------------------|
| 1 | Cum Dividen di Pasar Reguler dan Negosiasi | Kamis, 27 April 2023 |
| 2 | Ex Dividen di Pasar Reguler dan Negosiasi | Jumat, 28 April 2023 |
| 3 | Recording Date DPS yg berhak atas Dividen | Selasa, 2 Mei 2023 |
| 4 | Cum Dividen di Pasar Tunai | Selasa, 2 Mei 2023 |
| 5 | Ex Dividen di Pasar Tunai | Rabu, 3 Mei 2023 |
| 6 | Pembayaran Dividen | Jumat, 12 Mei 2023 |

Tata Cara Pembagian Dividen Tunai:

1. Pengumuman ini merupakan pemberitahuan resmi dari Perseroan, dan Perseroan tidak mengeluarkan pemberitahuan secara khusus kepada para Pemegang Saham.
2. Dividen Tunai akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan ("DPS") atau *Recording Date* pada tanggal 2 Mei 2023 dan/atau pemilik saham Perseroan pada sub rekening efek di PT Kustodian Sentral Efek Indonesia ("KSEI") pada penutupan perdagangan tanggal 2 Mei 2023.
3. Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran dividen tunai dilaksanakan melalui KSEI dan akan didistribusikan ke dalam rekening perusahaan Efek dan/atau Bank Kustodian pada tanggal 12 Mei 2023. Bukti pembayaran dividen tunai akan disampaikan oleh KSEI kepada Pemegang Saham melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekeningnya. Sedangkan bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI, maka pembayaran dividen tunai akan ditransfer ke rekening Pemegang Saham.
4. Dividen tunai tersebut akan dikenakan pajak sesuai dengan peraturan perundang-undangan perpajakan yang berlaku.
5. Berdasarkan peraturan perundang-undangan perpajakan yang berlaku, dividen tunai tersebut dikecualikan dari objek pajak jika diterima oleh pemegang saham Wajib Pajak Badan Dalam Negeri ("WP Badan DN") dan Perseroan tidak melakukan pemotongan Pajak Penghasilan atas dividen tunai yang dibayarkan kepada WP Badan DN tersebut. Dividen tunai yang diterima oleh pemegang saham Wajib Pajak Orang Pribadi Dalam Negeri ("WP Orang pribadi DN") akan dikecualikan dari objek pajak sepanjang dividen tersebut diinvestasikan di wilayah Negara Kesatuan Republik Indonesia. Bagi WP Orang Pribadi DN yang tidak memenuhi ketentuan investasi sebagaimana disebutkan di atas, maka dividen yang diterima oleh yang bersangkutan akan dikenakan pajak penghasilan ("PPH") sesuai dengan ketentuan perundang-undangan yang berlaku, dan PPh tersebut wajib disetor sendiri oleh WP Orang Pribadi DN yang bersangkutan sesuai dengan ketentuan peraturan perundang-undangan perpajakan yang berlaku.
6. Pemegang saham Perseroan dapat memperoleh konfirmasi pembayaran dividen melalui perusahaan efek dan/atau bank kustodian dimana pemegang saham Perseroan membuka



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rekening efek, selanjutnya pemegang saham Perseroan wajib bertanggungjawab melakukan pelaporan penerimaan dividen termaksud dalam pelaporan pajak pada tahun pajak yang bersangkutan sesuai peraturan perundang-undangan perpajakan yang berlaku.

7. Bagi Pemegang Saham yang merupakan Wajib Pajak Luar Negeri yang pemotongan pajaknya akan menggunakan tarif berdasarkan Persetujuan Penghindaran Pajak Berganda (“P3B”) wajib memenuhi persyaratan Peraturan Direktur Jenderal Pajak No. PER-25/PJ/2018 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda serta menyampaikan dokumen bukti rekam atau tanda terima DGT/SKD yang telah diunggah ke laman Direktorat Jenderal Pajak kepada KSEI atau BAE sesuai peraturan dan ketentuan KSEI, tanpa adanya dokumen dimaksud, dividen yang dibayarkan akan dikenakan PPh Pasal 26.

Jakarta, 14 April 2023

**Direksi Perseroan
PT TEMAS Tbk.**

**ANNOUNCEMENT
SUMMARY OF THE MINUTES
OF THE ANNUAL GENERAL MEETING OF SHAREHOLDERS
PROCEDURE FOR CASH DIVIDEND DISTRIBUTION**

Cash Dividend Payment Schedule:

| No. | Activities | Date of Execution |
|------------|---|---------------------------------------|
| 1 | Cum Dividend in Regular and Negotiated Market | Thursday, April 27 th 2023 |
| 2 | Ex Dividend in Regular and Negotiated Market | Friday, April 28 th 2023 |
| 3 | Recording Date DPS entitled to Dividends | Tuesday, May 2 nd 2023 |
| 4 | Cum Dividend in Cash Market | Tuesday, May 2 nd 2023 |
| 5 | Ex Dividend in Cash Market | Wednesday, May 3 rd 2023 |
| 6 | Dividend Payment | Friday, May 12 th 2023 |

Procedures for Cash Dividend Distribution:

1. This announcement is an official notice from the Company, and the Company has not issued any special notice to the Shareholders.
2. Cash Dividends will be distributed to Shareholders whose names are recorded in the Company's Register of Shareholders ("DPS") or Recording Date on May 2nd, 2023 and/or owners of the Company's shares in the securities sub-account at PT Kustodian Sentral Efek Indonesia ("KSEI") at the close of trading on May 2nd, 2023.
3. For Shareholders whose shares are placed in the collective custody of KSEI, cash dividend payments will be made through KSEI and will be distributed to the accounts of Securities Companies and/or Custodian Banks on May 12th, 2023. Proof of payment of cash dividends will be delivered by KSEI to Shareholders through the Securities Company and/or Custodian Bank where the Shareholders open their accounts. As for Shareholders whose shares are not placed in the collective custody of KSEI, the cash dividend payment will be transferred to the Shareholder's account.
4. The cash dividends will be taxed in accordance with the prevailing tax laws and regulations.
5. Based on the prevailing tax laws and regulations, the cash dividends are exempted from taxation if received by the shareholders of Resident Corporate Taxpayer ("Resident Corporate Taxpayer") and the Company does not withhold Income Tax on the cash dividends paid to the Resident Corporate Taxpayer. Cash dividends received by shareholders of Resident Individual Taxpayers ("WP Orang pribadi DN") will be exempted from tax object as long as the dividends are invested in the territory of the Unitary State of the Republic of Indonesia. For DN Individual Taxpayers who do not fulfill the investment conditions as mentioned above, the dividends received by the relevant person will be subject to income tax ("PPH") in accordance with the applicable laws and regulations, and the PPH must be paid by the relevant DN Individual Taxpayer in accordance with the provisions of the applicable tax laws and regulations.
6. The Company's shareholders may obtain confirmation of dividend payments through securities companies and/or custodian banks where the Company's shareholders open



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securities accounts, and then the Company's shareholders shall be responsible for reporting the receipt of dividends in the tax return for the relevant tax year in accordance with the prevailing tax laws and regulations.

7. Shareholders who are Overseas Taxpayers whose tax withholding will use a rate based on the Double Taxation Avoidance Agreement ("P3B") must comply with the requirements of the Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for Application of Double Taxation Avoidance Agreement and submitting a document of record or receipt of DGT/SKD that has been uploaded to the website of the Directorate General of Taxes to KSEI or BAE in accordance with the rules and regulations of KSEI, without the said document, the dividend will be subject to Income Tax Article 26.

Jakarta, April 14th 2023

**Board of Directors
PT TEMAS Tbk.**