

Number : KSEI-16021/JKU/0625
Attachment : -
Letter Classification : Umum

25 Juni 2025

**To: Board of Directors of Account Holders
Indonesia Central Securities Depository (KSEI)**

**Re: Information on the Extension of PT Sariguna Primatirta Tbk (CLEO) Bonus Shares Tax
Payment Deadline**

Dear Sir/Madam,

Referring to KSEI Announcements No. KSEI-13164/JKU/0625, dated June 3, 2025; No. KSEI-14379/JKU/0625 dated June 13, 2025; and information from PT Sariguna Primatirta Tbk, we hereby convey the Information on the Extension of PT Sariguna Primatirta Tbk (CLEO) Bonus Shares Tax Payment Deadline:

Activity	Previous Schedule	Extended To
Tax Payment Date for Bonus Shares	June 23, 2025	July 4, 2025

For Shareholders who have not yet made the tax payment, the Bonus Shares will be held in KSEI's escrow account until July 7, 2025, under the following conditions:

1. If the Shareholder has made the tax payment, KSEI will distribute the Bonus Shares on July 7, 2025.
2. If the Shareholder has not made the tax payment, the Bonus Shares will be recorded in certificate form and administered by PT Bima Registra as the Registrar starting from July 7, 2025.

Tax Provisions:

As stipulated in Law Number 7 of 1983 on Income Tax, as amended several times and most recently by Law Number 7 of 2021 on the Harmonization of Tax Regulations ("Income Tax Law"), Article 4 paragraph (1), taxable objects include income, which is defined as any increase in economic capability received or obtained by a Taxpayer, whether originating from within or outside Indonesia, that can be used for consumption or to increase the wealth of the relevant Taxpayer. Furthermore, the explanation of Article 4 paragraph (1) letter g of the Income Tax Law defines "dividend" as a portion of profit received by Shareholders or Insurance Policyholders, which includes the granting of Bonus Shares made without any cash contribution, including Bonus Shares derived from the capitalization of share premium (agio).

Bonus Shares received by Eligible Shareholders constitute taxable income (PPh), except for Domestic Shareholders in accordance with the prevailing tax regulations.

For Eligible Shareholders who are classified as Foreign Taxpayers ("WPLN"), the following provisions apply:

- a. Eligible Shareholders who are Foreign Taxpayers (WPLN) from countries that do not have a Tax Treaty with the Republic of Indonesia will be subject to Income Tax (PPH) at a rate of 20%, in accordance with the provisions of Article 26 of the applicable Income Tax Law.
- b. Eligible Shareholders who are Foreign Taxpayers (WPLN) from countries that have a Tax Treaty with the Republic of Indonesia will be subject to a lower Income Tax rate, provided that the Eligible Shareholder fulfills the requirements stipulated in Director General of Taxes Regulation No. PER-25/PJ/2018 dated November 21, 2018 on Procedures for the Implementation of Tax Treaties ("Perdir 2018"), and submits a duly completed, accurate, and clearly signed Certificate of Domicile (SKD) by the Eligible Shareholder (which may be substituted with the original Certificate of Residence in English) to the Indonesia Central Securities Depository (KSEI), the Company, or the Registrar (BAE), as applicable, within the specified deadline.

Thank you for your kind attention and cooperation.

Sincerely,

Yulia Purnama Sari
Head of Custodian Services Division

Nina Pratama
Head of Corporate Actions Unit
Custodian Services Division

CC:

1. Indonesia Stock Exchange (IDX);
2. PT Sariguna Primatirta Tbk;
3. PT Bima Registra.