

Number : KSEI-14379/JKU/0625
Attachment : -
Letter Classification : General

June 13, 2025

To: Board of Directors of Account Holders

Indonesia Central Securities Depository (KSEI)

Re: Additional Information Regarding the Schedule and Procedures for PT Sariguna Primatirta Tbk (CLEO) Bonus Shares Distribution

Dear Sir/Madam,

Referring to KSEI Announcements No. KSEI-13164/JKU/0625 dated June 3, 2025, and information from PT Sariguna Primatirta Tbk, we hereby convey Additional Information Regarding the Schedule and Procedures for PT Sariguna Primatirta Tbk (CLEO) Bonus Shares Distribution as follows:

1. Entitled Shareholders

Shareholders entitled to receive Bonus Shares are those whose names are registered in the Company's Shareholder Register on June 11, 2025, at 16:00 Indonesian Western Time (WIB) (Recording Date), taking into account the number of Shares held by such Shareholders as acquired through trading on the Indonesia Stock Exchange on June 11, 2025.

2. Bonus Shares Distribution

For Shareholders whose Shares are held in the collective custody of the Indonesia Central Securities Depository, the Bonus Shares will be distributed through the Securities Account in the Sub-Account under the Shareholder's name on June 26, 2025.

3. Bonus Share Taxation Explanation

The Bonus Shares received by Entitled Shareholders will be subject to Income Taxes, except for Domestic Shareholders who are exempted based on existing tax regulations.

The following provisions apply to Foreign Tax Payers ("WPLN" - *Wajib Pajak Luar Negeri*):

- a. Entitled Shareholders who are WPLNs from a country that does not have a Tax Treaty ("P3B" - *Persetujuan Penghindaran Pajak Berganda*) with the Republic of Indonesia will be charged an Income Tax of 20%, as per Article 26 of the Law on Income Tax.
- b. Entitled Shareholders who are WPLNs from a country with a Tax Treaty with the Republic of Indonesia will be charged a lower tariff if the Entitled Shareholders fulfill all the requirements specified in Director General of Taxation Regulation Number PER-25/PJ/2018 of November 21, 2018, on Procedures for Tax Treaty Implementation ("Perdir 2018"), and submit a complete, correct, and clear Certificate of Residence (SKD) that the Entitled Shareholder signs (which can be replaced by an

authorized and original Certificate of Residence in English) to the Indonesia Central Securities Depository ("KSEI"), the Company, or the Registrar ("BAE") within the required time frame.

Shareholders who are WPLN are obligated to pay the charged tax for the Bonus Shares to the Company's account. The price per Share used as the basis for tax calculation is Rp740 per Share, determined based on the closing price on the Bonus Shares' Recording Date, which is June 11, 2025.

Tax Payment for WPLN's Bonus Shares can be transferred to the Company's account below:

Bank : PT Bank Negara Indonesia (Persero) Tbk
Account Number : 3991 000 001
On Behalf of : PT SARIGUNA PRIMATIRTA Tbk
Swift Code : BNINIDJA

Tax Calculation Example:

No.	Investor Name	Domicile Country	Tax Tarif	Ownership (Shares)	Price (Rp)	Bonus Shares Amount (Shares)	Paid Tax (Rp)
1.	WPLN with DGT Form	Singapore	15%	10,000	740	10,000	1,110,000
2.	WPLN without DGT Form	Singapore	20%	20,000	740	20,000	2,960,000
3.	Domestic Taxpayer	Indonesia	0%	50,000	740	50,000	-

The deadline for the tax payment on the distributed Bonus Shares is June 23, 2025.

Thank you for your kind attention and cooperation.

Sincerely yours,

Yulia Purnama Sari
Head of Custodian Services Division

AM. Anggita Maharani
Head of Securities Management Unit
Custodian Services Division

CC:

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