



Gunanusa Eramandiri Tbk

## NOTICE TO SHAREHOLDERS REGARDING DISTRIBUTION OF CASH DIVIDENDS

It is hereby notified to the shareholders of PT Gunanusa Eramandiri Tbk (“**Company**”) that the Annual General Meeting of Shareholders on May 29, 2026, among others, has approved the distribution of cash dividends of Rp. 7.46, - per share (“**Cash Dividend**”) to be paid to the Company’s shareholders with the following implementation schedule and payment procedures:

### Schedule for payment of Cash Dividends for the Company's shares in Collective Custody:

Action	Date
Cum Cash Dividend in Regular dan Negotiation Market	9 June 2026
Ex Cash Dividend in Regular dan Negotiation Market	10 June 2026
Cum Cash Dividend di Cash Market	11 June 2026
Ex Cash Dividend in Cash Market	12 June 2026
Recording Date	11 June 2026
Payment of Cash Dividend	26 June 2026

### Payment Procedures:

1. Notification of the Cash Dividend payment schedule is an official notification from the Company.
2. Cash Dividends will be distributed to the Company's shareholders whose names are registered in the Company's Shareholders Register on June 11, 2026, at 16.00 WIB (“**Eligible Shareholders**”).
3. Eligible Shareholders whose shares are registered in the collective custody of the Indonesian Central Securities Depository (“**KSEI**”), payment will be made through KSEI and Eligible Shareholders will receive payment from the relevant KSEI Account Holder.
4. Cash Dividends will be distributed subject to tax in accordance with applicable laws and regulations. Therefore, Eligible Shareholders are requested to pay attention to the following matters:
  - a. Eligible Shareholders who are Domestic Taxpayers who have not listed their Taxpayer Identification Number (“**NPWP**”) are requested to submit a copy of their NPWP to KSEI no later than June 11, 2026, at 16.00 WIB.

In accordance with Government Regulation No. 9 of 2021 concerning Tax Treatment to Support Ease of Doing Business and Regulation of the Minister of Finance No. 18/PMK.03/2021 concerning Implementation of Law No. 11 of 2020 concerning Job Creation in the Field of Income Tax, Value Added Tax and Luxury Goods Sales Tax, as well as General Provisions and Tax Procedures, **Cash Dividends are not subject to Income Tax (Pph) for:**

- (i) Domestic Individual Taxpayers on the condition that the Cash Dividends must be invested in the territory of the Unitary State of the Republic of Indonesia within a certain period. If the Individual Taxpayer does not meet these requirements, then the Income Tax (Pph) owed on Cash

Dividends **must be paid by the Domestic Individual Taxpayer himself** as stipulated in Article 40 of the Regulation of the Minister of Finance No. 18/PMK.03/2021.

(ii) Domestic Corporate Taxpayers.

b. For Eligible Shareholders who are Foreign Taxpayers whose shares:

(i) are included in KSEI's collective custody, or

(ii) are not included in KSEI's collective custody,

And the tax deduction will use the rate based on the Double Taxation Avoidance Agreement ("**P3B**"), must meet the requirements of Article 26 of Law No. 36 of 2008 concerning the fourth amendment to Law No. 7 of 1983 concerning Income Tax and submitting a Certificate of Domicile ("**SKD**") to KSEI no later than June 11, 2026 at 16.00 WIB, using the format and procedures as required in the Regulation of the Directorate General of Taxes No. PER-25/PJ/2018 concerning Procedures for Implementing Double Taxation Avoidance Agreements. Without an SKD with the intended format, the Cash Dividends paid will be subject to Income Tax Article 26 of 20%.

Bekasi, 02 June 2026

**PT Gunanusa Eramandiri Tbk**

Board of Directors