

No. 093/AA/CORSEC/XI/2024

Surabaya, 4 November/November 2024

Perihal: Penyerahan Pengumuman
Pembagian Dividen Interim

Subject: Submission of Announcement of
Interim Dividends Distribution of

Kepada Yth./To:

**Kepala Eksekutif Pengawas Pasar Modal
Otoritas Jasa Keuangan**
Gedung Soemitro Djojohadikusumo, Lantai 2
Jl. Lapangan Banteng Timur 2-4

Up./Attention: Direktur Penilaian Keuangan Perusahaan Sektor Riil

Kepada Yth./To:

Direksi PT Bursa Efek Indonesia
Gedung Bursa Efek Indonesia Tower I, Lantai 6
Jl. Jend. Sudirman Kav. 52-53
Jakarta 12190

Up./Attention: Kepala Divisi Penilaian Perusahaan 1

Dengan Hormat,

Dear Sir,

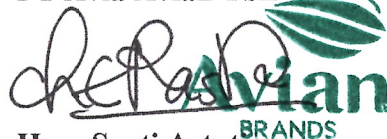
Kami merujuk kepada Surat Keputusan Direksi PT Bursa Efek Indonesia No. Kep-00077/BEI/09-2021 tentang Perubahan Ketentuan Pelaksanaan Pembagian Dividen Saham, Pembagian Saham Bonus, dan Pembagian Dividen Interim, terlampir kami sampaikan Pengumuman Jadwal dan Tata Cara Pembagian Dividen Interim PT Avia Avian Tbk untuk Tahun Buku 2024.

We refer to Decision Letter of Board of Directors of PT Bursa Efek Indonesia No. Kep-00077/BEI/09-2021 regarding Amendment on the Provisions for the Implementation of Share Dividends Distribution, Bonus Shares Distribution, and Interim Dividends Distribution, we hereby attach the Announcement of Schedule and Procedure for the Distribution of Interim Dividends of PT Avia Avian Tbk for the 2024 Financial Year.

Demikian informasi ini kami sampaikan. Atas perhatiannya kami ucapkan terima kasih.

Thus, we convey the information. Thank you for your attention.

Hormat kami/*Sincerely yours,*
PT Avia Avian Tbk


Avian BRANDS

Hera Septi Astuti
Sekretaris Perusahaan/*Corporate Secretary*



**PENGUMUMAN
JADWAL DAN TATA CARA
PEMBAGIAN DIVIDEN INTERIM TAHUN BUKU 2024**

Berdasarkan keputusan Direksi PT Avia Avian Tbk (“Perseroan”) sebagaimana dimaksud dalam Keputusan Sirkuler Direksi Sebagai Pengganti Rapat Direksi No. 013/AA/SK/DIR/XI/2024 tanggal 1 November 2024 yang telah mendapat persetujuan dari Dewan Komisaris Perseroan sebagaimana tercantum dalam Keputusan Sirkuler Dewan Komisaris Sebagai Pengganti Rapat Dewan Komisaris No. 007/AA/SK/KOM/XI/2024 tanggal 1 November 2024, dengan ini diberitahukan kepada para pemegang saham Perseroan bahwa Perseroan akan melaksanakan pembagian dividen interim sebesar Rp11 (sebelas Rupiah) per saham untuk tahun buku 2024 (periode 1 Januari 2024 sampai dengan 30 September 2024). Adapun jadwal dan tata cara pembagian dividen interim untuk tahun buku 2024 adalah sebagai berikut:

A. JADWAL

No.	Kegiatan	Tanggal
1.	Pengumuman di Bursa Efek Indonesia	4 November 2024
2.	Akhir Periode Perdagangan Saham Dengan Hak Dividen (<i>Cum Dividen</i>) - Pasar Regular dan Pasar Negosiasi - Pasar Tunai	12 November 2024 14 November 2024
3.	Awal Periode Perdagangan Saham Tanpa Hak Dividen (<i>Ex Dividen</i>) - Pasar Regular dan Pasar Negosiasi - Pasar Tunai	13 November 2024 15 November 2024
4.	Tanggal Daftar Pemegang Saham yang berhak atas Dividen (<i>Record Date</i>)	14 November 2024
5.	Tanggal Pembayaran Dividen Interim Tahun Buku 2024	21 November 2024

B. TATA CARA PEMBAGIAN DIVIDEN INTERIM

- Dividen interim akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan pada tanggal 14 November 2024 sampai dengan pukul 16.00 Waktu Indonesia Barat (“*Record Date*”).
- Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif PT Kustodian Sentral Efek Indonesia (“KSEI”), pembagian dividen interim akan didistribusikan oleh KSEI pada tanggal 21 November 2024 melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Konfirmasi hasil pendistribusian dividen interim akan disampaikan oleh KSEI kepada Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka



rekening efek. Selanjutnya Pemegang Saham akan menerima informasi mengenai pembagian dividen interim dari Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Sedangkan bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI (Pemegang Saham warkat/*script*), pembagian dividen interim akan ditransfer langsung ke rekening Bank milik Pemegang Saham yang bersangkutan.

3. Atas pembayaran dividen interim kepada Pemegang Saham Wajib Pajak Dalam Negeri (“WPDN”) tidak akan dilakukan pemotongan Pajak Penghasilan, sedangkan atas pembayaran dividen interim kepada Pemegang Saham Wajib Pajak Luar Negeri (“WPLN”) akan dilakukan pemotongan Pajak Penghasilan sesuai dengan ketentuan perpajakan yang berlaku pada saat *Record Date*.

Pelaksanaan kewajiban Pajak Penghasilan atas dividen yang diterima oleh Pemegang Saham WPDN adalah menjadi kewajiban Pemegang Saham WPDN yang bersangkutan dan dilaksanakan oleh masing-masing Pemegang Saham WPDN.

4. Bagi Pemegang Saham yang merupakan WPDN berbentuk badan hukum, yang belum menyerahkan Nomor Pokok Wajib Pajak (“NPWP”) kepada Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek, diharuskan menyampaikan NPWP kepada KSEI melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek, paling lambat tanggal 14 November 2024, pukul 16.00 Waktu Indonesia Barat.
5. Bagi Pemegang Saham yang merupakan WPLN yang negaranya mempunyai Persetujuan Penghindaran Pajak Berganda (“P3B”) atau *Tax Treaty* dengan Republik Indonesia, dapat memanfaatkan pemotongan pajak dengan tarif yang lebih rendah (sesuai P3B) dari tarif normal pemotongan Pajak Penghasilan (“PPH”) sebesar 20% jika dapat memenuhi persyaratan yang diatur dalam Peraturan Direktur Jenderal Pajak No. PER-25/PJ/2018 tanggal 21 November 2018 tentang Tata Cara Penerapan P3B, yaitu dengan menyampaikan Surat Keterangan Domisili (“SKD”) WPLN berupa *Form DGT* asli yang diisi dengan benar, lengkap, jelas, ditandatangani, dan telah mendapat pengesahan dari pejabat berwenang negara mitra (jika pengesahan tidak ada, dapat diganti dengan asli *Certificate of Residence (CoR)* dalam Bahasa Inggris kepada KSEI sesuai dengan ketentuan yang ditetapkan oleh KSEI). Namun, jika selama tahun 2024, WPLN sudah pernah bertransaksi dan sudah memberikan *Form DGT* asli yang dilengkapi dengan CoR kepada Wajib Pajak di Indonesia, maka SKD DGT dapat digantikan dengan *softcopy* Tanda Terima SKD yang sudah terdaftar pada website resmi eSKD. Apabila belum menyerahkan dokumen dimaksud sampai dengan batas waktu yang ditetapkan oleh KSEI, maka atas pembayaran dividen interim kepada pemegang saham WPLN tersebut akan dikenakan pemotongan PPH Pasal 26 dengan tarif tertinggi, yaitu sebesar 20%.
6. Menurut ketentuan peraturan perpajakan yang berlaku saat ini, dividen yang diterima Wajib Pajak Orang Pribadi Dalam Negeri (“WPODN”) tidak lagi dipotong PPH dan dikecualikan sebagai objek pajak, sepanjang dividen tersebut diinvestasikan di Indonesia dalam jangka waktu tertentu, serta terdapat kewajiban untuk menyampaikan



- laporan realisasi investasi. Lebih lanjut, apabila WPOPDN tidak memenuhi ketentuan investasi, maka atas dividen yang diterima oleh WPOPDN terutang pajak penghasilan saat dividen diterima/diperoleh dan wajib disetor sendiri oleh WPOPDN; sebagaimana diatur dalam Peraturan Pemerintah No. 9 Tahun 2021 (“PP9”) dan Peraturan Menteri Keuangan No. 18 Tahun 2021 (“PMK18”).
7. Pemotongan PPh dilaksanakan sesuai dengan peraturan perpajakan yang berlaku pada *Record Date*. Jika terdapat peraturan perpajakan yang baru terbit setelah dilaksanakan pemotongan PPh tetapi berlaku surut ke *Record Date* dan dapat saja menyebabkan kelebihan pemotongan PPh, maka penyelesaian pengembalian pajak dilakukan melalui mekanisme pengembalian pajak yang seharusnya tidak terutang sesuai dengan ketentuan perpajakan yang berlaku (sampai dengan pengumuman ini terbit, yaitu Peraturan Menteri Keuangan No. 187/PMK.03/2015) yang dilakukan oleh masing-masing pemegang saham yang terdampak peraturan tersebut.
 8. Bagi Pemegang Saham yang sahamnya disimpan dalam penitipan kolektif KSEI, bukti pemotongan pajak dividen interim dapat diambil di Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Bagi Pemegang Saham warkat/*script*, bukti pemotongan pajak dividen interim diambil di Biro Administrasi Efek Perseroan, yaitu PT BIMA REGISTRA, Satrio Tower, Lantai 9 Zona AA, Jalan Prof. Dr. Satrio Blok C4, Kav. 6-7, Kuningan Setiabudi, Jakarta Selatan - 12950, Indonesia, Telp.: (+6221) 25984818.
 9. Bagi Perusahaan Efek dan/atau Bank Kustodian yang memiliki catatan elektronik untuk saham Perseroan dalam penitipan kolektif KSEI, diminta untuk menyerahkan data Pemegang Saham dan dokumen status pajaknya kepada KSEI dalam jangka waktu yang ditentukan oleh ketentuan KSEI.
 10. Apabila terdapat masalah perpajakan di kemudian hari atau klaim atas dividen interim yang telah dibayarkan kepada dan diterima oleh Pemegang Saham yang sahamnya disimpan dalam penitipan kolektif KSEI selain kondisi pada butir-butir di atas, diminta untuk menyelesaikannya dengan Perusahaan Efek dan/atau Bank Kustodian dimana pemegang saham membuka rekening efek dengan merujuk pada ketentuan perpajakan yang berlaku.

Pengumuman ini merupakan pemberitahuan resmi dari Perseroan. Perseroan tidak mengeluarkan surat pemberitahuan secara khusus kepada pemegang saham.

Kabupaten Sidoarjo, 4 November 2024

Direksi

PT Avia Avian Tbk



ANNOUNCEMENT OF SCHEDULE AND PROCEDURE FOR THE DISTRIBUTION OF INTERIM DIVIDENDS FOR THE 2024 FINANCIAL YEAR

In accordance with the resolution of the Board of Directors of PT Avia Avian Tbk (the “Company”) as referred to the Circular Resolution of the Board of Directors in Lieu of the Board of Directors Meeting No. 013/AA/SK/DIR/XI/2024 dated November 1, 2024 which has received approval from the Company's Board of Commissioners as stated in the Circular Resolution of the Board of Commissioners in Lieu of the Board of Commissioners Meeting No. 007/AA/SK/KOM/XI/2024 dated November 1, 2024, it is hereby notified to all shareholders of the Company that the Company will distribute interim dividends of Rp11 (eleven Rupiah) per share for the 2024 financial year (period January 1, 2024 to September 30, 2024). The schedule and procedure for the distribution of interim dividends for the 2024 financial year are as follows:

A. SCHEDULE

No.	Activity	Date
1.	Announcement on the Indonesia Stock Exchange	November 4, 2024
2.	End of Trading Period for Shares with Dividend Rights (<i>Cum Dividends</i>) - Regular Markets and Negotiated Markets - Cash Markets	- November 12, 2024 - November 14, 2024
3.	Start of Trading Period for Shares without Dividend Rights (<i>Ex Dividends</i>) - Regular Markets and Negotiated Markets - Cash Markets	- November 13, 2024 - November 15, 2024
4.	Record Date to determine the Shareholders' Eligibility for Dividends	November 14, 2024
5.	Date of Payment of Interim Dividends for the 2024 Financial Year	November 21, 2024

B. PROCEDURE FOR THE DISTRIBUTION OF INTERIM DIVIDENDS

- Interim dividends will be distributed to the Shareholders whose names are recorded in the Company's Register of Shareholders on November 14, 2024, until 4 pm Western Indonesia Time (“Record Date”).
- For a Shareholder whose shares are placed in the collective custody of PT Kustodian Sentral Efek Indonesia (“KSEI”), the interim dividends will be distributed by KSEI on November 21, 2024 through the Securities Company and/or the Custodian Bank with which the Shareholder opened a securities account. A confirmation of the proceeds from interim dividends distribution will be provided by KSEI to the Securities Company and/or the Custodian Bank with which the Shareholder



has opened a securities account. Furthermore, the Shareholder will obtain information regarding the interim dividends' distribution from the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account. However, for a Shareholder whose shares are not placed in the collective custody of KSEI (holder of shares with physical certificates), the interim dividends will be directly transferred to the Bank account of the relevant Shareholder.

3. The interim dividends to be paid to a Shareholder with status as a Domestic Taxpayer (*"Wajib Pajak Dalam Negeri, or WPDN"*) will not be subject to Income Tax withholding, whereas the interim dividends to be paid to a Shareholder with status of Foreign Taxpayer (*"Wajib Pajak Luar Negeri, or WPLN"*) will subject to Income Tax withholding in accordance with the applicable tax provisions as of the Record Date.
The Income Tax obligation arising in connection with the dividends received by the Shareholder with status of WPDN constitutes the responsibility of the relevant Shareholder and must be fulfilled by the relevant Shareholder with status of WPDN on their own.
4. A Shareholder with WPDN status in the form of legal entity, that has not provided the Taxpayer Identification Number (*"Nomor Pokok Wajib Pajak, or NPWP"*) to the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account, such Shareholder is required to provide the NPWP to KSEI through the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account, no later than November 14, 2024, at 4 pm Western Indonesia Time.
5. A Shareholder with WPLN status from a country with which the Republic of Indonesia has entered into a Double Taxation Agreement (*"DTA"*) or Tax Treaty, may take advantage of withholding tax with a lower rate (according to DTA), being less than the normal rate of Income Tax withholding (*"PPh, or Income Tax"*) of 20% provided that such Shareholder meets the requirements stipulated in Regulation of the Directorate General of Taxes No. PER-25/PJ/2018 dated November 21, 2018 concerning the Procedure for Implementing of DTAs, namely by submitting a Certificate of Domicile (*"CoD"*) of WPLN in the form of the original DGT form, which has been filled out correctly, completely, clearly, signed, and certified by the competent officer in the country of the counterparty (if there is no validation, such document may be substituted with the original Certificate of Residence (*"CoR"*) in English language to KSEI in accordance with the provisions stipulated by KSEI). However, if during the year 2024, WPLN has conducted a transaction and has provided the original DGT form accompanied by the CoR to a Taxpayer in Indonesia, the CoD in the form of the DGT Form may be substituted with a softcopy of the CoD Receipt that has been registered on the e-CoD official website. If the said document has not been submitted by the time limit determined by KSEI, then the payment of interim dividends to a Shareholder with WPLN status will be subject to Income Tax withholding under Article 26 at the maximum rate imposed of 20%.
6. According to the provisions of the current tax regulations, the dividends received by Domestic Individual Taxpayer (*"Wajib Pajak Orang Pribadi Dalam Negeri, or WPDN"*) are no longer deducted from Income Tax and are excluded as tax objects, as long as the dividends are invested in Indonesia within a certain period of the time, and



there is an obligation to submit an investment realization report. Furthermore, if the WPOPDN does not meet the investment requirements, then the dividends received by the WPOPDN is payable with income tax when the dividends are received/earned and must be paid by the WPOPDN itself; as regulated in Government Regulation No. 9 of 2021 (“PP9”) and Minister of Finance Regulation No. 18 of 2021 (“PMK18”).

7. The Income Tax withholding is carried out in accordance with the applicable tax regulations on the Record Date. If a new tax regulation is issued after the Income Tax withholding is made but applies retroactively to the Record Date, and resulting overwithholding of Income Tax, then the settlement of the refund of the overwithheld tax is carried out through a tax refund mechanism that should not be payable in accordance with the applicable tax provisions (as of the date of this announcement is published, namely Regulation of the Minister of Finance No. 187/PMK.03/2015) which is carried out by each Shareholder affected by the regulation.
8. For a Shareholder whose shares are placed in the collective custody of KSEI, the proof of withholding tax for interim dividends can be collected at the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account. For any holder of shares with physical certificates, the proof of withholding tax for interim dividends can be collected at the Company’s Securities Administration Bureau, namely PT BIMA REGISTRA, Satrio Tower, 9th floor Zone AA, Jalan Prof. Dr. Satrio Block C4, Kav. 6-7, Kuningan Setiabudi, South Jakarta – 12950, Indonesia, Telp.: (+6221) 25984818.
9. The Securities Company and/or the Custodian Bank that retains the electronic records of the Company’s shares that are placed in the collective custody of KSEI are kindly requested to provide the Shareholders’ data and any documents showing their tax status to KSEI within the period determined by the provisions of KSEI.
10. In the event of any tax issues hereafter arising or any claims in relation to the interim dividends already paid out to and received by the Shareholders whose shares are placed in the collective custody of KSEI, other than the circumstances described above, the relevant Shareholders are kindly requested to settle the issues or claims with the Securities Company and/or the Custodian Bank with which the Shareholders have opened a securities account in accordance with applicable tax provisions.

This announcement serves as an official notification from the Company. The Company does not issue any other specific notification to the Shareholders.

Sidoarjo Regency, November 4, 2024

**Board of Directors
PT Avia Avian Tbk**

