

Number : KSEI-2664/JKU/0226
Attachment : -
Letter Classification : General

February 6, 2026

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

Re: Information on PT Jaya Sukses Makmur Sentosa Tbk (RISE) Bonus Share Tax Payment Extension

Dear Sir/Madam,

Referring to KSEI Announcements No. KSEI-0928/JKU/0126, dated January 13, 2026; Number KSEI-1574/JKU/0126, dated Date January 22, 2026, and information from PT Jaya Sukses Makmur Sentosa Tbk, we hereby convey to you the following Additional Information Regarding the Schedule and Procedures for PT Jaya Sukses Makmur Sentosa Tbk (RISE) Bonus Share Distribution:

Activity	Previously,	Extended to
Deadline for Bonus Share Tax Payment	February 5, 2026	February 11, 2026

For Shareholders who have not paid the tax, the Bonus Shares will be held in KSEI's escrow account until February 13, 2026, with the following provisions:

1. If the Shareholder **has** paid the tax, KSEI will distribute the Stock Dividend on **February 13, 2026**.
2. If the Shareholder has not paid the tax, the Stock Dividend will be recorded as as a scrip-form Share and administrated by PT PT Bima Registra, as the Registrar, **starting on February 13, 2026**.

Tax Provisions:

As regulated in Law No. 7 of 1983 on Income Tax, as amended several times and most recently amended by Law No. 7 of 2021 on the Harmonization of Tax Regulations ("Income Tax Law") Article 4, paragraph (1), the object of taxation is income, which is any additional economic capacity received or earned by the taxpayer, whether originating from Indonesia or abroad, that can be used for consumption or to increase the wealth of the concerned taxpayer. Furthermore, the explanation of the Income Tax Law Article 4 Paragraph (1) Letter g defines "dividend" as the portion of profit received by Shareholders or Insurance Policyholders, which includes the issuance of Bonus Shares conducted without payment, including Bonus Shares derived from the capitalization of the Share Premium.

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 is signed by the Entitled Shareholder (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.

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 Jaya Sukses Makmur Sentosa Tbk;
3. PT Bima Registra.