

JADWAL DAN TATA CARA PEMBAYARAN DIVIDEN TUNAI
SCHEDULE AND PAYMENT MECHANISM OF CASH DIVIDENDS

Perseroan mengumumkan jadwal dan tata cara pembagian dividen tunai tahun buku 2025 sebagai berikut:

The Company has announced the schedule and distribution mechanism of cash dividends for the financial year of 2025, as follows:

A. Jadwal Pembagian Dividen Tunai | *Distribution Schedule of Final Cash Dividend*

No.	KETERANGAN / REMARKS	TANGGAL / DATE
1	Pengumuman jadwal dan tata cara pembagian dividen tunai final di situs web Bursa Efek Indonesia dan situs web Perseroan <i>Announcement of the schedule and mechanism for the distribution of final cash dividend on IDX's website and the Company's website</i>	23 Juni / <i>June</i> 2026
2	Akhir Periode Perdagangan Saham Dengan Hak Dividen (Cum Dividen) <i>End of Trading Period for Shares with Dividend Rights (Cum Dividend)</i> • Pasar Reguler dan Negosiasi / <i>Regular and Negotiation Market</i> • Pasar Tunai / <i>Cash Market</i>	• 29 Juni / <i>June</i> 2026 • 1 Juli / <i>July</i> 2026
3	Awal Periode Perdagangan Saham Tanpa Hak Dividen (Ex Dividen) <i>Start of Trading Period for Shares without Dividend Rights (Ex Dividend)</i> • Pasar Reguler dan Negosiasi / <i>Regular and Negotiation Market</i> • Pasar Tunai / <i>Cash Market</i>	• 30 Juni / <i>June</i> 2026 • 02 Juli / <i>July</i> 2026

4	Tanggal Daftar Pemegang Saham yang berhak Dividen (Recording Date) <i>The Date for Recording the shareholders who are entitled to final cash dividend</i>	1 Juli / July 2026
5	Tanggal Pembayaran Dividen Tunai Tahun Buku 2025 <i>Payment of final cash dividend for the fiscal year 2025</i>	22 Juli / July 2026

B. Tata Cara Pembayaran Dividen Tunai | Distribution Mechanism for Final Cash Dividend

1. Dividen Tunai akan dibagikan kepada pemegang saham yang namanya tercatat dalam Daftar pemegang saham Perseroan (“DPS”) pada tanggal 1 Juli 2026 sampai dengan pukul 16.00 WIB dan/atau pemilik saham perseroan pada sub rekening efek di PT Kustodian Sentral Efek Indonesia (“KSEI”) pada penutupan perdagangan tanggal 1 Juli 2026.

Cash Dividends shall be distributed to shareholders whose names are registered in the Company’s Register of Shareholders (Daftar Pemegang Saham/“DPS”) or registered on the recording date of July 1st, 2026 up to 16:00 Western Indonesian Time (WIB) and/or the company’s shareholders registered at the Indonesian Central Securities Depository (PT Kustodian Sentral Efek Indonesia/“KSEI”)’s securities sub-account at the closing of trade session on July 1st, 2026.

2. Bagi pemegang saham yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran dividen tunai dilaksanakan melalui KSEI dan akan didistribusikan pada tanggal 22 Juli 2026 ke dalam Rekening Dana Nasabah (RDN) pada perusahaan Efek dan/atau Bank Kustodian dimana pemegang saham membuka rekening efek. Sedangkan bagi pemegang saham warkat yang sahamnya tidak disimpan dalam penitipan kolektif KSEI, maka pembayaran dividen tunai akan langsung ditransfer ke rekening pemegang saham yang bersangkutan.

For Shareholders whose shares are held in KSEI’s collective deposit, cash dividend payment shall be made through KSEI and shall be distributed through the Securities company’s account and/or Custodian Bank on July 22nd, 2026. Payment evidence of cash dividends shall be provided by KSEI to Shareholders through the Securities Company and/or the Custodian Bank where Shareholders opened its account. While for Shareholders whose script shares are not held in KSEI’s collective deposit, the cash dividend payment shall be transferred to the Shareholders’ account.

3. Dividen tunai tersebut akan dikenakan pajak sesuai dengan peraturan perundang-undangan perpajakan yang berlaku.

The cash dividend will be taxed in accordance with the applicable tax laws and regulations

4. Berdasarkan peraturan perundang-undangan perpajakan yang berlaku, dividen tunai tersebut akan dikecualikan dari objek pajak jika diterima oleh pemegang saham wajib pajak badan dalam negeri ("WP Badan DN") dan Perseroan tidak melakukan pemotongan Pajak Penghasilan atas dividen tunai yang dibayarkan kepada WP Badan DN tersebut. Dividen tunai yang diterima oleh pemegang saham wajib pajak orang pribadi dalam negeri ("WPOP DN") akan dikecualikan dari objek pajak sepanjang dividen tersebut diinvestasikan di wilayah Negara Kesatuan Republik Indonesia. Bagi WPOP DN yang tidak memenuhi ketentuan investasi sebagaimana disebutkan di atas, maka dividen yang diterima oleh yang bersangkutan akan dikenakan pajak penghasilan ("PPH") sesuai dengan ketentuan perundang-undangan yang berlaku, dan PPh tersebut wajib disetor sendiri oleh WPOP DN yang bersangkutan sesuai dengan ketentuan Peraturan Pemerintah No. 9 Tahun 2021 tentang Perlakuan Perpajakan Untuk Mendukung Kemudahan Berusaha.

Based on the prevailing tax laws and regulations, the cash dividend will be excluded from the tax object if it is received by the shareholders of the domestic corporate taxpayer ("WP Badan DN") and the Company does not deduct Income Tax on the cash dividends paid to the taxpayer. the DN Agency. Cash dividends received by shareholders of domestic individual taxpayers ("WPOP DN") will be excluded from the tax object as long as the dividends are invested in the territory of the Unitary State of the Republic of Indonesia. For WPOP DN that does not meet the investment provisions as mentioned above, the dividends received by the person concerned will be subject to income tax ("PPH") in accordance with the applicable laws and regulations, and the PPh must be paid by the WPOP DN concerned in accordance with the provisions of Government Regulation no. 9 of 2021 concerning Tax Treatment to Support the Ease of Doing Business.

5. Pemegang saham Perseroan dapat memperoleh konfirmasi pembayaran dividen melalui perusahaan efek dan atau bank kustodian dimana Pemegang saham Perseroan membuka rekening efek, selanjutnya pemegang saham Perseroan wajib bertanggung jawab melakukan pelaporan penerimaan dividen termaksud dalam pelaporan pajak pada tahun pajak yang bersangkutan sesuai peraturan perundang-undangan perpajakan yang berlaku.

Shareholders of the Company can obtain confirmation of dividend payments through a securities company and or custodian bank where Shareholders of the Company open a securities account, then the shareholders of the Company must be responsible for reporting dividend receipts as referred to in tax reporting for the tax year concerned in accordance with the laws and regulations applicable taxation.

6. Bagi Pemegang Saham yang merupakan Wajib Pajak Luar Negeri yang pemotongan pajaknya akan menggunakan tarif berdasarkan Persetujuan Penghindaran Pajak

Berganda ("P3B") wajib memenuhi persyaratan Peraturan Direktur Jenderal Pajak No. PER-25/PJ/2018 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda serta menyampaikan dokumen bukti rekam atau tanda terima DGT/SKD yang telah diunggah ke laman Direktorat Jenderal Pajak kepada KSEI atau BAE dengan tenggat waktu sesuai peraturan dan ketentuan KSEI, tanpa adanya dokumen dimaksud, dividen tunai yang dibayarkan akan dikenakan PPh pasal 26 sebesar 20%.

Shareholders who are Foreign Taxpayers whose tax withholding will use a rate based on the Double Taxation Avoidance Agreement ("P3B") must comply with the requirements of the Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for the Application of Double Taxation Avoidance Agreement and submitting the document of record evidence or receipt of DGT/SKD that has been uploaded to the website of the Directorate General of Taxes to KSEI or BAE with a deadline according to the rules and regulations of KSEI, without any documents referred to, the cash dividend paid will be subject to Article 26 Income Tax of 20%

Jakarta, 23 Juni / June 2026

PT Diamond Food Indonesia Tbk.
Direksi / Board of Directors