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PT BANK RAKYAT INDONESIA (PERSERO) TBK

PENGUMUMAN
JADWAL DAN TATA CARA PEMBAGIAN DIVIDEN INTERIM TAHUN BUKU 2025

PT Bank Rakyat Indonesia (Persero) Tbk (‘**Perseroan**’) dengan ini mengumumkan kepada Pemegang Saham rencana pembagian Dividen Interim Tahun Buku 2025. Keputusan Direksi atas rencana ini telah mendapatkan persetujuan dari Dewan Komisaris Perseroan. Berdasarkan laporan keuangan yang berakhir pada tanggal 30 September 2025, Perseroan akan membagikan Dividen Interim Tahun Buku 2025 sebesar **Rp137,-** (Seratus Tiga Puluh Tujuh Rupiah) per lembar saham (‘**Dividen Interim**’). Adapun jadwal dan tata cara pembagian Dividen Interim sebagai berikut:

I. Jadwal Pembagian Dividen Interim

No	Keterangan	Tanggal
1	Pengumuman Jadwal dan Tata Cara Pembagian Dividen Interim	17 Desember 2025
2	Akhir Periode Perdagangan Saham dengan Hak Dividen Interim (*cum* Dividen): a. Pasar Reguler dan Negosiasi b. Pasar Tunai	 29 Desember 2025 02 Januari 2026
3	Awal Perdagangan Saham Tanpa Hak Dividen Interim (*ex* Dividen): a. Pasar Reguler dan Negosiasi b. Pasar Tunai	 30 Desember 2025 05 Januari 2026
4	Daftar Pemegang Saham yang berhak Dividen Interim (*recording date*)	02 Januari 2026
5	Pembayaran Dividen Interim	15 Januari 2026

II. Tata Cara Pembayaran Dividen Interim

1. Dividen Interim akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan dan/atau Pemilik Saham Perseroan pada Sub Rekening Efek di PT Kustodian Sentral Efek Indonesia (‘**KSEI**’) pada penutupan perdagangan tanggal 02 Januari 2026 (*recording date*).
2. Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran Dividen Interim akan dilaksanakan melalui KSEI dan didistribusikan ke dalam Rekening Dana Nasabah pada Perusahaan Efek dan/atau Bank Kustodian pada tanggal 15 Januari 2026. Bukti pembayaran Dividen Interim akan disampaikan oleh KSEI kepada Pemegang Saham melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekeningnya. Bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI (‘**Pemegang Saham Warkat**’), pembayaran Dividen Interim akan ditransfer langsung ke rekening Pemegang Saham Warkat.
3. Dividen Interim tersebut akan dikenakan pajak sesuai ketentuan dan peraturan perundang-perundangan perpajakan yang berlaku, dengan penjelasan sebagai berikut:
   a. Dividen Interim 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 (‘**PPh**’) atas Dividen Interim yang dibayarkan kepada WP Badan DN tersebut.

b. Sesuai dengan ketentuan Peraturan Pemerintah No. 9 Tahun 2021 tentang Perlakuan Perpajakan Untuk Mendukung Kemudahan Berusaha, Peraturan Menteri Keuangan No. 18 Tahun 2021 dan perubahannya (PMK 18/2021), serta aturan perpajakan pelaksanaannya, Dividen Interim yang diterima oleh Pemegang Saham Wajib Pajak Orang Pribadi Dalam Negeri ('WPOP DN') akan dikecualikan dari objek pajak sepanjang Dividen Interim tersebut diinvestasikan di wilayah Negara Kesatuan Republik Indonesia. Bagi WPOP DN yang tidak memenuhi ketentuan investasi dimaksud, maka akan dikenakan PPh sesuai dengan ketentuan perundang-undangan yang berlaku. PPh tersebut wajib disetor sendiri oleh WPOP DN.

c. 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 P3B, serta menyampaikan dokumen bukti rekam atau tanda terima DGT/Surat Keterangan Domisili ('**SKD**') yang telah diunggah ke laman Direktorat Jenderal Pajak kepada KSEI atau Biro Administrasi Efek sesuai dengan ketentuan dan peraturan KSEI terkait batas waktu penyampaian DGT/SKD. Tanpa adanya dokumen dimaksud, Dividen Interim yang dibayarkan akan dikenakan PPh Pasal 26 sebesar 20%.

4. Pemegang Saham Perseroan dapat memperoleh konfirmasi pembayaran Dividen Interim 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 Interim termaksud dalam pelaporan pajak pada tahun pajak yang bersangkutan sesuai peraturan perundang-undangan perpajakan yang berlaku.

5. Dalam hal 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, diminta untuk menyelesaikannya dengan perusahaan efek dan/atau bank kustodian di mana Pemegang Saham membuka rekening efek dengan berpedoman pada ketentuan perpajakan yang berlaku.

Jakarta, 17 Desember 2025

PT Bank Rakyat Indonesia (Persero) Tbk

Direksi

PT BANK RAKYAT INDONESIA (PERSERO) TBK

ANNOUNCEMENT
SCHEDULE AND DISTRIBUTION PROCEDURE OF INTERIM DIVIDEND FOR THE FINANCIAL YEAR 2025

PT Bank Rakyat Indonesia (Persero) Tbk (‘**Company’**) hereby announces to the Shareholders the plan to distribute the Interim Dividend for the 2025 Financial Year. This Board of Directors’ decision has been approved by the Company’s Board of Commissioners. Based on the financial statements ending on September 30, 2025, the Company will distribute the Interim Dividend for the 2025 Financial Year in the amount of **Rp137** (One Hundred Thirty Seven Rupiah) per share (‘**Interim Dividend’**). The schedule and procedures for the distribution of the Interim Dividend are as follows:

I. Schedule of Interim Dividend Distribution

No	Information	Date
1	Announcement of Schedule and Distribution Procedure of Interim Dividend	December 17, 2025
2	End of Trading Period Shares with Interim Dividend Rights (cum Dividend) a. Regular Market and Negotiation b. Cash Market	 December 29, 2025 January 2, 2026
3	Trading Period without Interim Dividend Rights (ex Dividend): a. Regular Market and Negotiation b. Cash Market	 December 30, 2025 January 5, 2025
4	List of Shareholders entitled to Interim Dividend (recording date)	January 2, 2026
5	Payment of Interim Dividend	January 15, 2026

II. Procedure of Interim Dividend Payment

1. Interim Dividend will be distributed to Shareholders whose names are recorded in the Register of Shareholders of the Company and/or Shareholders of the Company in Sub Securities Accounts in PT Kustodian Sentral Efek Indonesia (‘**KSEI**’) at the closing of trading on January 2, 2026 (recording date).

2. For Shareholders whose shares are deposited in KSEI's collective custody, the payment of Interim Dividend will be made through KSEI and distributed to the Customer Fund Account in the Securities Companies and/or Custodian Banks on January 15, 2026. Evidence of Interim Dividend payments will be submitted by KSEI to Shareholders through Securities Companies and/or Custodian Banks where the Shareholders open their accounts. For Shareholders whose shares are not included in the collective custody of KSEI (‘**Script Shareholders**’), the payment of Interim Dividend will be transferred directly to the Script Shareholders' account.

3. Interim Dividend will be taxed in accordance with the prevailing tax laws and regulations, with the following provisions:

    a. Interim Dividend will be excluded from the tax object if it is received by Shareholders of the Domestic Corporate Taxpayer ('**WP Badan DN**'), and the Company will not deduct Income Tax ('**PPh'**) on Interim Dividend paid to WP Badan DN.

    b. In accordance with the provisions of Government Regulation No. 9 of 2021 concerning Tax Treatment to Support the Ease of Doing Business, Regulation of the Minister of Finance No.18 of 2021 and its amendments (PMK 18/2021), and its implementing tax regulation, Interim Dividend received by Shareholders of Domestic Individual Taxpayers ('**WPOP DN**') shall be excluded from the tax object provided that such Interim Dividend is invested in the territory of the Republic of Indonesia. If WPOP DN does not satisfy the stipulated investment requirements, the relevant Interim Dividend shall be subject to PPh in accordance with the provisions of the prevailing laws and regulations, and such PPh must be remitted by the respective WPOP DN.

    c. Shareholders of Foreign Taxpayers whose withholding tax will use the tariff based on the Double Taxation Avoidance Agreement ('**P3B'**) must comply with the requirements of the Directorate General of Taxes Regulation No. PER-25/PJ/2018 regarding Procedures for the Application of P3B, and must submit relevant track record document or a receipt of the Directorate General of Tax Receipt/Certificate of Domicile ('**SKD**') which have been uploaded to the website of the Directorate General of Tax to KSEI or Securities Administration Bureau in accordance with the applicable provision and regulation of KSEI concerning the deadline of DGT/SKD submission. In the absence of the aforementioned documents, the payment of the Interim Dividend will be subject to Article 26 PPh of 20%.

4. Shareholders of the Company may obtain confirmation of Interim Dividend payments through Securities Companies and or Custodian Banks where Shareholders of the Company open their securities accounts; therefore, Shareholders of the Company must be responsible for reporting the Interim Dividend receipts referred to in tax reporting for the relevant tax year in accordance with the prevailing tax laws and regulations.

5. In the event of any taxation issues raised in the future or any claims of Interim Dividend which have been paid to and received by Shareholders whose shares are deposited in KSEI's collective custody, they are requested to settle the issues or claims with Securities Companies and/or Custodian Banks where Shareholders open their securities accounts in accordance with the prevailing tax laws and regulations.

Jakarta, December 17, 2025
PT Bank Rakyat Indonesia (Persero) Tbk
Board of Directors