

## **DIVIDEND POLICY**

### **PT Elang Mahkota Teknologi Tbk**

### **(“Company”)**

To implement the principles of Good Corporate Governance, the distribution of the Company's dividends must be done in accordance with the prevailing laws and regulations.

#### **Legal Basis**

1. Law No. 40 of 2007 concerning Limited Liability Companies (Company Law).
2. Law No. 11 of 2020 concerning Job Creation (Omnibus Law).
3. Regulation of the Financial Services Authority No. 15/POJK.04/2020 dated 20 April 2020 on the Plan and Organisation of General Meetings of Shareholders of Public Limited Companies.
4. Regulation of the Financial Services Authority No.31/POJK.04/2015 dated 16 December 2015 on Transparency in Material Information or Facts by Listed Companies or Public Companies.
5. Decision Letter of the Board of Directors of PT Bursa Efek Indonesia No. Kep.00023/BEI/03-2015 dated 12 March 2015 on the Determination of Cash Dividend Schedules.
6. The Company's Articles of Association.
7. Others prevailing laws and regulations especially in Dividend and Tax matters.

#### **Provisions concerning Dividend Distribution**

1. The Company may distribute dividends upon considering, among others:
  - The Company's financial condition.
  - The Company's capital condition, whether on individual basis or on consolidated basis with its Subsidiaries.
  - The business development plan.
  - The Investment plan.
  - Compliance with the applicable laws and regulations.
2. The Corporate Strategy and Finance Planning Division shall submit an initial proposal to the Board of Directors concerning the amount of dividends to be distributed.
3. The Board of Directors, after consulting with the Board of Commissioners, shall propose the amount of dividends to be distributed to obtain approval in the General Meeting of Shareholders (GMS).
4. The GMS will decide on the amount, time and form of dividends to be paid out to all qualified shareholders in accordance with the applicable provisions.
5. If the GMS resolves to approve the distribution of cash dividends, the Company must pay such cash dividends to the qualified shareholders no later than 30 (thirty) days after the announcement of the summary of the minutes of the GMS approving such distribution of cash dividends.

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6. The announcement (publication), schedule and procedure relating to the payment of the dividends shall refer to the applicable laws and regulations, including the regulations issued by the Financial Services Authority (OJK), the Indonesia Stock Exchange (BEI), as well as the applicable tax laws, and the Company’s Articles of Association.
7. If the Company’s financial condition permits, the Board of Directors, subject to the approval of the Board of Commissioners, has the right to pay out interim dividends, provided that such interim dividends shall be taken into account in the calculation of the dividends to be further distributed according to the resolution of the Company’s subsequent GMS in accordance with the Company's Articles of Association.