



**PT Wintermar Offshore Marine Tbk
("Perseroan")/ ("Company")**

**PENGUMUMAN
JADWAL DAN TATA CARA PEMBAYARAN
DIVIDEN INTERIM**

**ANNOUNCEMENT
SCHEDULE AND PROCEDURE OF
INTERIM CASH DIVIDEND PAYMENT**

Berdasarkan Keputusan Sirkuler Pengganti Rapat Direksi PT Wintermar Offshore Marine Tbk ("**Perseroan**") tanggal 12 November 2025, sebagaimana telah disetujui oleh Dewan Komisaris pada tanggal 14 November 2025, dengan ini Perseroan menyampaikan bahwa sebagian daripada Laba Komprehensif berdasarkan Laporan Keuangan Perseroan per tanggal 30 September 2025 akan dibagikan dan dibayarkan kepada para pemegang saham Perseroan yang berhak sebagai Dividen Interim tahun buku 2025. Besaran Dividen Interim adalah Rp 5,- (lima rupiah) per saham.

*In accordance with the Circular Resolution in Lieu of the Board of Directors Meeting of PT Wintermar Offshore Marine Tbk ("**Company**") dated 12 November 2025, which was approved by the Board of Commissioners of the Company on 14 November 2025, hereby the Company announce that part of the Comprehensive Income based on the Company's Financial Statement ended on 30 September 2025 will be distributed and paid to the entitled shareholders of the Company as Interim Dividend for year 2025. The amount of Interim Dividend is Rp 5,- (five rupiah) per share.*

Jadwal Pembayaran Dividen Tunai Interim

Schedule of the Cash Interim Dividend Payment

NO	KETERANGAN/DESCRIPTION	TANGGAL/DATE
1	Akhir Periode Perdagangan Saham Dengan Hak Dividen (<i>Cum Dividen</i>) <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>	25 November 2025 27 November 2025
2	Awal Periode Perdagangan Saham Tanpa Hak Dividen (<i>Ex Dividen</i>) <i>Start of Trading Period for Shares with Dividend Rights (Ex Dividend)</i> · Pasar Reguler dan Negosiasi/ <i>Regular and Negotiation Market</i> · Pasar Tunai/ <i>Cash Market</i>	26 November 2025 28 November 2025
3	Tanggal Daftar Pemegang Saham yang berhak Dividen (<i>Recording Date</i>) <i>Date of Register of Shareholders entitled to Dividends (Recording Date)</i>	27 November 2025
4	Tanggal Pembayaran Dividen Tunai Interim <i>Cash Interim Dividend Payment Date</i>	11 Desember 2025

Tata Cara Pembagian Dividen Interim Tunai:

1. Dividen Interim akan dibagikan kepada pemegang saham Perseroan yang namanya tercatat dalam Daftar Pemegang Saham (“**DPS**”) pada tanggal 27 November 2025 (*recording date*) dan/atau Pemilik saham perseroan pada sub rekening efek di PT Kustodian Sentral Efek Indonesia (“**KSEI**”) pada penutupan perdagangan tanggal 27 November 2025.
2. Bagi Pemegang saham Perseroan yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran Dividen Interim dilaksanakan melalui KSEI dan akan didistribusikan pada tanggal 11 Desember 2025 ke dalam Rekening Dana Nasabah (RDN) pada Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Sedangkan bagi pemegang saham Perseroan yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI maka pembayaran Dividen Interim tunai akan ditransfer oleh Perseroan ke rekening pemegang saham pada tanggal pembayaran Dividen Interim.
3. Dividen Interim tersebut akan dikenakan pemotongan pajak sesuai dengan peraturan perundang-undangan perpajakan yang berlaku. Jumlah pajak yang dikenakan akan menjadi tanggungan pemegang saham Perseroan yang bersangkutan serta dipotong dari jumlah dividen tunai yang menjadi hak pemegang saham Perseroan yang bersangkutan.
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 interim 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 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

Procedure for the Interim Cash Dividend Payment:

1. *Interim Dividend will be paid to the registered shareholders in the Company’s Shareholder Register (Recording Date) on 27 November 2025 and/or to the shareholders who hold the Company’s shares at the sub-securities account of PT. Kustodian Sentral Efek Indonesia (“KSEI”) on the closing of trading in the Indonesia Stock Exchange on 27 November 2025.*
2. *For the Shareholder whose shares are kept in collective custody at KSEI, the Interim Dividend payment will be distributed by KSEI on 11 December 2025 to the Customer Fund Account (Rekening Dana Nasabah/RDN) in Securities Company and/or Custodian Bank where the Shareholder opened their account. Whereas for the Company’s Shareholder whose shares are not kept in the collective custody at KSEI, the cash Interim Dividend payment will be transferred to the shareholder’s account by the Company on the payment date of the Interim Dividend.*
3. *The Interim Dividends will be subject to tax deduction in accordance with the prevailing tax laws and regulations. The amount of tax imposed will be borne by the relevant shareholders of the Company and shall be deducted from the amount of cash dividends due to the relevant shareholders of the Company.*
4. *Based on the prevailing tax laws and regulations, the cash dividends will be exempted from taxation if received by domestic corporate taxpayer shareholders (“WP Badan DN”) and the Company does not make any income tax deductions on the interim cash dividends paid to the WP Badan DN. The Interim Cash Dividends received by domestic individual taxpayer shareholders (“WPOP DN”) shall be excluded from the tax object if the dividends are invested in the territory of the Republic of Indonesia. For DN WPOP who do not meet the investment provisions as mentioned above, the dividends received by the respective party will be subject to income Tax (“PPh”) in accordance with the applicable laws and regulations, and the said PPh must be deposited by the respective DN*

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 berikut perubahannya.

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.
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 atau SKD (Surat Keterangan Domisili) yang telah diunggah ke situs web Direktorat Jenderal Pajak, kepada KSEI atau ke Biro Administrasi Efek Perseroan PT Datindo Entrycom (“BAE”) 7 (tujuh) hari kerja sebelum tanggal pembayaran Dividen Interim, sesuai peraturan dan ketentuan KSEI, tanpa adanya dokumen dimaksud, dividen tunai yang dibayarkan akan dikenakan pemotongan pajak PPh Pasal 26 sebesar 20%.
7. Bagi Pemegang Saham yang merupakan Wajib Pajak Luar Negeri yang sahamnya dalam penitipan kolektif KSEI, bukti pemotongan pajak dividen dapat diambil di Perusahaan Efek dan/atau Bank Kustodian di mana Pemegang Saham membuka rekening efek dan bagi Pemegang Saham Warkat diambil di BAE.

WPOP in accordance with the provisions of Government Regulation No. 9 of 2021 concerning Tax Treatment to Support the Ease of Doing Business and its amendments.

5. *The Company's shareholders may obtain confirmation of dividend payments through securities companies and/or custodian banks where the Company's shareholders open securities accounts, and then the Company's shareholders shall be responsible for reporting the dividends receipts in the tax filing for the respective tax year in accordance with the prevailing tax laws and regulations.*
6. *Shareholders who are Foreign Taxpayers whose tax deductions will use the rate based on the Double Tax Avoidance Agreement (“P3B”) shall meet the requirements of the Director General of Taxes Regulation No. PER-25/PJ/2018 concerning Procedures for the Implementation of Double Tax Avoidance Agreement and submit records or receipt of DGT or SKD (Certificate of Domicile) that have been uploaded to the website of the Directorate General of Taxes, to KSEI or to the Company's Securities Administration Bureau PT Datindo Entrycom (“BAE”) 7 (seven) working days before the date of payment of Interim Dividends, in accordance with KSEI's rules and regulations, in the absence of such documents, cash dividends paid will be subject to 20% tax deduction of Income Tax Article 26.*
7. *For Shareholders who are Foreign Taxpayers whose shares are in the collective custody of KSEI, the dividend tax withholding slip can be collected at the Securities Company and/or the Custodian Bank where the Shareholder has opened a securities account and for Script Shareholders such can be collected at the BAE.*