



**PEDOMAN PETUNJUK PELAKSANAAN |
IMPLEMENTATION INSTRUCTION GUIDELINES
KEBIJAKAN DIVIDEN |
ON THE DIVIDEND POLICY
PT HUMPUSS INTERMODA TRANSPORTASI TBK & ANAK/UNIT USAHA |
SUBSIDIARY/BUSINESS UNIT**

DISTRIBUSI <i>DISTRIBUTION</i> DIREKSI <i>BOARD OF</i> <i>DIRECTORS</i> GENERAL MANAJER <i>GENERAL MANAGER</i> <i>MANAGER</i>	PERIHAL <i>REGARDING</i> Kebijakan Dividen PT Humpuss Intermoda Transportasi Tbk. & Anak/Unit Usaha	NOMOR: <i>NUMBER:</i> 18/CorpSec/JUKLAK/VI/2019
√ PERUBAHAN MENYELURUH - PERUBAHAN SEBAGIAN √ <i>ENTIRE CHANGE</i> - <i>PARTIAL CHANGE</i>	<i>The Dividend Policy</i> PT Humpuss Intermoda Transportasi Tbk. & <i>Subsidiary/Business Unit</i>	TANGGAL MULAI BERLAKU: 10 Juni 2019 EFFECTIVE DATE: June 10, 2019

1.	<p>TUJUAN</p> <p>Memastikan seluruh Pemegang Saham mendapatkan haknya dan mendapatkan perlakuan yang sama atas dividen yang dibagikan oleh PT Humpuss Intermoda Transportasi Tbk. (“Perusahaan”) dan Anak serta Unit Usaha Perusahaan.</p> <p>Memastikan Perusahaan dan Anak serta Unit Usaha Perusahaan. melakukan pembagian dividen sesuai dengan prinsip-prinsip Tata Kelola yang Baik dan peraturan yang berlaku dengan tetap memperhatikan kepentingan Perusahaan dan Anak serta Unit Usaha Perusahaan.</p> <p>Merupakan salah satu bentuk komitmen Perusahaan dan Anak serta Unit Usaha Perusahaan dalam mengimplementasikan prinsip-prinsip Tata Kelola yang Baik, khususnya terkait hak-hak pemegang saham dan perlakuan yang sama untuk seluruh Pemegang Saham Perusahaan dan Anak serta Unit Usaha Perusahaan.</p>	1.	<p>PURPOSE</p> <p><i>To ensure that all Shareholders get their rights and receive the same treatment for dividends distributed by PT Humpuss Intermoda Transport Tbk. (the “Company”) and the Company's Subsidiaries and Business Units.</i></p> <p><i>To ensure the Company and its Subsidiaries as well as the Company's Business Units distribute dividends in accordance with the principles of Good Governance and applicable regulations while still paying attention to the interests of the Company and its Subsidiaries and the Company's Business Units.</i></p> <p><i>It is one of the commitments of the Company and its Subsidiaries as well as the Company's Business Units in implementing the principles of Good Governance, particularly regarding the rights of shareholders and equal treatment for all Shareholders of the Company and Subsidiaries as well as the Company's Business Units.</i></p>
2.	<p>DASAR HUKUM</p> <ol style="list-style-type: none"> 1. Undang-Undang No. 40 tahun 2007 tentang Perseroan Terbatas (“UU PT”). 2. Undang-Undang No. 36 tahun 2008 tentang Pajak Penghasilan. 3. Peraturan Pemerintah No. 94 tahun 2010 tentang Penghitungan Penghasilan Kena 	2.	<p>LEGAL BASIS</p> <ol style="list-style-type: none"> 1. Law number 40 of 2007 concerning Limited Liability Companies (“UU PT”). 2. Law number 36 of 2008 concerning Income Tax. 3. Government Regulation number 94 of 2010 concerning Calculation of the Taxable



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	<p>Pajak Dan Pelunasan Pajak Penghasilan Dalam Tahun Berjalan.</p> <p>4. PMK No. 111/PMK.03/2010 tahun 2010 tentang Tata Cara Pemotongan, Penyetoran dan Pelaporan Pajak Penghasilan Atas Dividen Yang Diterima Atau Diperoleh Wajib Pajak Orang Pribadi Dalam Negeri.</p> <p>5. Peraturan Otoritas Jasa Keuangan No. 31/POJK.04/2014 tanggal 8 Desember 2014 tentang Rencana Dan Penyelenggaraan Rapat Umum Pemegang Saham Perusahaan Terbuka.</p> <p>6. Peraturan Otoritas Jasa Keuangan No. 31/POJK,04/2015 tanggal 16 Desember 2015 tentang Keterbukaan Atas Informasi atau Fakta Material oleh Emiten atau Perusahaan Publik.</p> <p>7. Surat Keputusan Direksi PT Bursa Efek Indonesia No. Kep-00023/BEI/03-2015 tanggal 12 Maret 2015 perihal Penetapan Jadwal Dividen Tunai.</p> <p>8. Anggaran Dasar Perusahaan dan Anak serta Unit Usaha Perusahaan.</p> <p>9. Kebijakan Pelaksanaan Rapat Umum Pemegang Saham Perusahaan dan Anak serta Unit Usaha Perusahaan.</p>		<p><i>Income and Payment of Income Tax in the Current Year.</i></p> <p>4. <i>PMK number 111/PMK.03/2010 of 2010 concerning Procedures for Withholding, Depositing and Reporting Income Tax on Dividends Received or Received by Domestic Individual Taxpayers.</i></p> <p>5. <i>Financial Services Authority Regulation number 31/POJK.04/2014 dated December 8, 2014 regarding the Plan and Implementation of the General Meeting of Shareholders of a Public Company.</i></p> <p>6. <i>Financial Services Authority Regulation number 31/POJK.04/2015 dated December 16, 2015 regarding Disclosure of Information or Material Facts by Issuers or Public Companies.</i></p> <p>7. <i>Decree of the Board of Directors of the Indonesia Stock Exchange number Kep-00023/BEI/03-2015 dated March 12, 2015 regarding Determination of Cash Dividend Schedule.</i></p> <p>8. <i>Articles of Association of the Company and its Subsidiaries and the Company's Business Units.</i></p> <p>9. <i>Policy for the Implementation of the General Meeting of Shareholders of the Company and Subsidiaries and the Company's Business Units.</i></p>
3.	RUANG LINGKUP	3.	SCOPE



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	Kebijakan ini merupakan kebijakan internal Perusahaan dan Anak serta Unit Usaha Perusahaan, berlaku bagi seluruh anggota Dewan Komisaris, Direksi, seluruh karyawan Perusahaan dan Anak serta Unit Usaha Perusahaan dan Pemegang Saham.		<i>This policy is an internal policy of the Company and its Subsidiaries and the Business Units of the Company, applicable to all members of the Board of Commissioners, Directors, all employees of the Company and Subsidiaries as well as the Company's Business Units and Shareholders.</i>
4.	PENGERTIAN 1. "PERUSAHAAN" dalam kebijakan ini adalah PT Humpuss Intermoda Transportasi Tbk 2. "ANAK USAHA" adalah Perusahaan yang sahamnya dimiliki oleh PT Humpuss Intermoda Transportasi Tbk. dan yang dikendalikan secara langsung dan tidak langsung oleh Perusahaan. 3. "UNIT USAHA" adalah Perusahaan yang sahamnya dimiliki oleh Anak PT Humpuss Intermoda Transportasi Tbk. dan yang dikendalikan secara langsung dan tidak langsung oleh Perusahaan. 4. "DEWAN KOMISARIS", adalah organ Perusahaan/Anak/Unit Usaha Perusahaan yang bertugas melakukan pengawasan sesuai ketentuan dalam anggaran dasar dan memberi nasihat kepada Direksi. 5. "DIREKSI", adalah organ Perusahaan/Anak/Unit Usaha Perusahaan yang berwenang dan bertanggung jawab penuh atas pengurusan Perusahaan/Anak/Unit Usaha Perusahaan	4.	DEFINITIONS 1. "COMPANY" in this policy is PT Humpuss Intermoda Transportasi Tbk 2. "SUBSIDIARIES" are companies whose shares are owned by PT Humpuss Intermoda Transportasi Tbk. and which are controlled directly and indirectly by the Company. 3. "BUSINESS UNIT" is a company whose shares are owned by a subsidiary of PT Humpuss Intermoda Transportasi Tbk. and which are controlled directly and indirectly by the Company. 4. "BOARD OF COMMISSIONERS", is an organ of the Company/Subsidiary/Business Unit of the Company tasked with supervising in accordance with the provisions in the articles of association and providing advice to the Board of Directors. 5. "BOARD OF DIRECTORS", is the organ of the Company/Subsidiary/Business Unit



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	<p>untuk kepentingan Perusahaan/Anak/Unit Usaha Perusahaan, sesuai dengan maksud dan tujuan Perusahaan/Anak/Unit Usaha Perusahaan serta mewakili Perusahaan/Anak/Unit Usaha Perusahaan, baik di dalam maupun di luar pengadilan sesuai dengan ketentuan anggaran dasar Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>6. “DIVIDEN”, adalah pembagian laba kepada Pemegang Saham yang berasal dari keuntungan Perusahaan/Anak/Unit Usaha Perusahaan selama usahanya dalam suatu periode.</p> <p>7. “DIVIDEN FINAL”, adalah dividen yang dibagikan kepada pemegang saham yang telah diputuskan dan ditetapkan Rapat Umum Pemegang Saham setelah akhir tahun tutup buku.</p> <p>8. “DIVIDEN INTERIM”, adalah dividen yang dibagikan berdasarkan laba bersih yang diperoleh pada tahun berjalan.</p> <p>9. “DIVIDEN TUNAI”, adalah dividen yang dibayarkan dalam bentuk tunai.</p>		<p><i>of the Company that is authorized and fully responsible for the management of the Company/Subsidiary/Business Unit of the company for the benefit of them, in accordance with the aims and objectives of the Company/Subsidiary/Business Unit of the Company and represent them, both inside and outside the court in accordance with the provisions of the articles of association of the Company/Subsidiary/Business Unit of the Company.</i></p> <p>6. <i>“DIVIDEND”, is the distribution of profits to Shareholders derived from the profits of the Company/Subsidiary/Business Unit of the Company during its business for a period.</i></p> <p>7. <i>“FINAL DIVIDENDS”, are dividends distributed to shareholders which have been decided and determined by the General Meeting of Shareholders after the end of the fiscal year.</i></p> <p>8. <i>“INTERIM DIVIDENDS”, are dividends distributed based on net income earned in the current year.</i></p> <p>9. <i>“CASH DIVIDEND”, means dividends paid in cash.</i></p>
5.	KETENTUAN UMUM A. Dividen Final	5.	<i>GENERAL REQUIREMENTS</i> <i>A. Final Dividend</i>



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<p>1. Rencana pembagian dividen perlu ditinjau pada tingkat Direksi atau Komite setara Direksi minimal 1 tahun sekali.</p> <p>2. Usulan pembagian dividen Perusahaan disampaikan pada Rapat Strategis Dewan Komisaris, Direksi dan Komite.</p> <p>3. Usulan pembagian dividen Anak dan Unit Usaha Perusahaan disampaikan pada Rapat Kinerja Anak dan Unit Usaha Perusahaan.</p> <p>4. Usulan tersebut disampaikan dengan memperhatikan faktor-faktor sebagai berikut, namu tidak terbatas pada :</p> <p>Bank dimungkinkan untuk membagikan dividen sebesar persentase tertentu dari laba bersih tahun berjalan, dengan mempertimbangkan :</p> <p>a. Pencapaian kinerja keuangan Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>b. Tingkat kesehatan Perusahaan/Anak/Unit Usaha Perusahaan.</p>	<p>1. <i>The dividend distribution plan needs to be reviewed at the level of the Board of Directors or a Committee equivalent to the Board of Directors at least once a year.</i></p> <p>2. <i>The Company's dividend distribution proposal is submitted at the Strategic Meeting of the Board of Commissioners, the Board of Directors and the Committee.</i></p> <p>3. <i>The proposal for distribution of dividends by the Subsidiaries and the Company's Business Units is submitted at the Performance Meeting of the Subsidiaries and the Company's Business Units.</i></p> <p>4. <i>The proposal is submitted by considering the following factors, but is not limited to:</i></p> <p><i>Banks are allowed to distribute dividends in the amount of a certain percentage of net profit for the year, taking into account:</i></p> <p>a. <i>Achievement of the Company's/Subsidiary's/Business Unit's financial performance.</i></p> <p>b. <i>The health level of the Company/Subsidiary/Business Unit of the Company.</i></p>
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<p>c. Kondisi keuangan Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>d. Ekspektasi Pertumbuhan Laba.</p> <p>e. Rencana pengembangan/pertumbuhan dan strategi Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>f. Keberlanjutan usaha Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>g. Kondisi pasar.</p> <p>h. Kepentingan Pemegang Saham.</p> <p>i. Ketaatan pada peraturan yang berlaku.</p> <p>j. Perusahaan/Anak/Unit Usaha Perusahaan hanya dapat membagikan dividen apabila Perusahaan/Anak/Unit Usaha Perusahaan mempunyai saldo laba yang positif, setelah memperhatikan cadangan yang wajib dibentuk sebagaimana disyaratkan oleh UU PT.</p> <p>5. Rencana pembagian dividen wajib tercantum dalam Rencana Bisnis Perusahaan yang disampaikan kepada Otoritas Jasa Keuangan.</p> <p>6. Rencana pembagian dividen wajib tercantum dalam Rencana Bisnis</p>	<p>c. <i>Financial condition of the Company/Subsidiary/Business Unit of the Company.</i></p> <p>d. <i>Profit Growth Expectations.</i></p> <p>e. <i>Development/growth plans and strategies of the Company/Subsidiaries/Business Units of the Company.</i></p> <p>f. <i>Business sustainability of the Company/Subsidiary/Business Unit of the Company.</i></p> <p>g. <i>Market conditions.</i></p> <p>h. <i>Shareholders Interests.</i></p> <p>i. <i>Compliance with the applicable regulations.</i></p> <p>j. <i>The Company/Subsidiary/Business Unit of the Company can only distribute dividends if the Company/Subsidiary/Business Unit of the Company has a positive retained earnings, after paying attention to the reserves that must be formed as required by the Law. (UU PT)</i></p> <p>5. <i>The dividend distribution plan must be stated in the Company's Business Plan which is submitted to the Financial Services Authority.</i></p> <p>6. <i>The dividend distribution plan must be stated in the Subsidiary/Business Unit</i></p>
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<p>Anak/Unit Usaha yang disampaikan kepada Perusahaan.</p> <p>7. Usulan pembagian dividen yang telah disetujui oleh Direksi, disampaikan oleh Direksi kepada Dewan Komisaris untuk mendapat rekomendasi Dewan Komisaris dan selanjutnya disampaikan kepada Rapat Umum Pemegang Saham Tahunan (“RUPST”) Perusahaan/Anak/Unit Usaha Perusahaan untuk mendapat persetujuan.</p> <p>8. RUPST memberikan keputusan atas usulan pembagian dividen Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>9. Dalam hal RUPST menyetujui pembagian dividen tunai, Perusahaan/Anak/Unit Usaha Perusahaan wajib melaksanakan pembayaran dividen tunai kepada Pemegang Saham yang berhak paling lambat 30 (tiga puluh) hari setelah diputuskan oleh Pemegang Saham dalam RUPST dan memastikan perlakuan yang sama kepada seluruh Pemegang Saham yang berhak dengan tata cara sesuai dengan yang ditentukan oleh Direksi berdasarkan ketentuan yang berlaku.</p> <p>Tata cara pembagian dividen tunai akan diungkapkan dalam ringkasan risalah</p>	<p><i>Business Plan submitted to the Company.</i></p> <p>7. <i>The proposed dividend distribution which has been approved by the Board of Directors, is submitted by the Board of Directors to the Board of Commissioners for recommendation from the Board of Commissioners and subsequently submitted to the Company's/Subsidiary's/Business Unit's Annual General Meeting of Shareholders (“AGMS”) for approval.</i></p> <p>8. <i>The AGMS makes a decision on the proposed dividend distribution of the Company/Subsidiary/Business Unit of the Company.</i></p> <p>9. <i>In terms of the AGMS approves the distribution of cash dividends, the Company/Subsidiary/Business Unit of the Company is required to pay cash dividends to the entitled Shareholders no later than 30 (thirty) days after the decision is made by the Shareholders at the AGMS and ensure equal treatment to all Shareholders Shares that are entitled to the procedure in accordance with those determined by the Board of Directors based on applicable regulations.</i></p>
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<p>RUPS yang akan dipublikasikan oleh Perusahaan.</p> <p>10. Pemegang saham yang berhak menerima dividen wajib memenuhi ketentuan perpajakan yang berlaku di Indonesia. Lebih lanjut, bagi Wajib Pajak Luar Negeri yang tidak melengkapi dokumen perpajakan terkait pemanfaatan tarif sesuai Perjanjian Penghindaran Pajak Berganda (P3B) , akan dikenakan pemotongan PPh Pasal 26 sebesar 20%.</p> <p>11. Pembagian dividen final oleh Bank wajib dikenakan sesuai dengan perundang-undangan dan ketentuan yang berlaku.</p> <p>B. Dividen Interim</p> <p>1. Perusahaan/Anak/Unit Usaha Perusahaan dapat membagikan dividen interim sebelum tahun buku berakhir.</p> <p>2. Pembagian dividen interim ditetapkan berdasarkan keputusan Direksi atau komite setara Direksi setelah memperoleh persetujuan Dewan Komisaris, dengan memperhatikan :</p> <p>a. Faktor-faktor sebagaimana pada poin 5.A.4 tersebut di atas.</p>	<p><i>The procedure for distributing cash dividends will be disclosed in the summary of the minutes of the GMS which will be published by the Company.</i></p> <p>10. <i>Shareholders who are entitled to receive dividends must comply with the applicable tax provisions in Indonesia. Furthermore, foreign taxpayers who do not complete tax documents related to the use of tariffs according to the Double Taxation Avoidance Agreement (P3B), will be subject to a 20% Income Tax of Article 26.</i></p> <p>11. <i>The distribution of final dividends by the Bank must be imposed in accordance with the prevailing laws and regulations.</i></p> <p>B. Interim Dividend</p> <p>1. <i>The Company/Subsidiary/Business Unit of the Company may distribute interim dividend before the end of the financial year.</i></p> <p>2. <i>The distribution of interim dividend is determined based on the decision of the Board of Directors or a committee equivalent to the Board of Directors after obtaining approval from the</i></p>
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<p>b. Pembagian dividen interim dapat dilakukan apabila jumlah kekayaan bersih Perusahaan/Anak/Unit Usaha Perusahaan tidak menjadi lebih kecil daripada jumlah modal ditempatkan dan disetor ditambahkan cadangan wajib, dan</p> <p>c. Pembagian dividen interim tidak boleh mengganggu atau menyebabkan Perusahaan/Anak/Unit Usaha Perusahaan tidak dapat memenuhi kewajibannya kepada kreditur atau mengganggu kegiatan Perusahaan/Anak/Unit Usaha Perusahaan.</p> <p>3. Rencana pembagian dividen interim Perusahaan telah tercantum dalam Rencana Bisnis Perusahaan yang disampaikan kepada Otoritas Jasa Keuangan.</p> <p>4. Rencana pembagian dividen interim Anak/Unit Usaha Perusahaan telah tercantum dalam Rencana Bisnis Anak/Unit Usaha Perusahaan yang disampaikan kepada Perusahaan.</p>	<p><i>Board of Commissioners, by considering:</i></p> <p><i>a. The factors as mentioned in point 5.A.4 above.</i></p> <p><i>b. The distribution of interim dividend can be made if the total net worth of the Company/Subsidiary/Business Unit of the Company does not become less than the total issued and paid-up capital plus mandatory reserves, and</i></p> <p><i>c. The distribution of interim dividend must not interfere with or cause the Company/Subsidiary/Business Unit of the Company to be unable to fulfill its obligations to creditors or interfere with the activities of the Company/Subsidiary/Company Business Unit.</i></p> <p><i>3. The Company's interim dividend distribution plan has been stated in the Company's Business Plan submitted to the Financial Services Authority.</i></p> <p><i>4. The interim dividend distribution plan for Subsidiaries/Business Units of the Company has been stated in the Business Plan of the Subsidiary/Business Unit of the Company that is submitted to the Company.</i></p>
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<p>5. Dalam hal Direksi dan Dewan Komisaris memutuskan pembagian dividen interim, Perusahaan/Anak/Unit Usaha Perusahaan wajib melaksanakan pembayaran dividen interim kepada Pemegang Saham yang berhak paling lambat 30 (tiga puluh) hari setelah diputuskannya pembagian dividen interim dan memastikan perlakuan yang sama kepada seluruh Pemegang Saham yang berhak dengan tata cara sesuai dengan yang ditentukan oleh Direksi berdasarkan ketentuan yang berlaku.</p> <p>6. Dividen interim yang telah dibagikan oleh Perusahaan/Anak/Unit Usaha Perusahaan wajib diperhitungkan dalam penetapan dividen final pada akhir tahun buku dimana dilakukan pembagian dividen interim.</p> <p>7. Pemegang Saham yang berhak menerima dividen interim wajib memenuhi ketentuan perpajakan yang berlaku di Indonesia. Lebih lanjut, bagi Wajib Pajak Luar Negeri yang tidak melengkapi dokumen perpajakan terkait pemanfaatan tarif sesuai Perjanjian Penghindaran Pajak Berganda (P3B), akan dikenakan pemotongan PPh pasal 26 sebesar 20%.</p>	<p>5. <i>In terms of the Board of Directors and the Board of Commissioners decide on the distribution of interim dividend, the Company/Subsidiary/Business Unit of the Company is required to make payment of interim dividend to the entitled Shareholders no later than 30 (thirty) days after the decision on the distribution of interim dividend and ensure equal treatment to all Shareholders who are entitled to the procedure in accordance with those determined by the Board of Directors based on applicable regulations.</i></p> <p>6. <i>The interim dividend that has been distributed by the Company/Subsidiary/Business Unit of the Company must be taken into account in determining the final dividend at the end of the financial year in which the interim dividend is distributed.</i></p> <p>7. <i>Shareholders who are entitled to receive interim dividend must comply with the applicable tax provisions in Indonesia. Furthermore, foreign taxpayers who do not complete tax documents related to the use of tariffs according to the Double Taxation Avoidance Agreement (P3B), will be</i></p>
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	<p>8. Pembagian dividen interim Perusahaan merupakan informasi atau fakta material yang wajib disampaikan oleh Perusahaan kepada Otoritas Jasa Keuangan dan regulator lainnya serta Perusahaan wajib melakukan pengumuman informasi atau fakta material kepada masyarakat.</p> <p>Penyampaian informasi atau fakta material mengikuti prosedur sebagaimana yang ditetapkan dalam Peraturan Otoritas Jasa Keuangan perihal keterbukaan atas informasi atau fakta material oleh Emiten atau Perusahaan Publik.</p> <p>9. Pembagian dividen interim oleh Perusahaan/Anak/Unit Usaha Perusahaan wajib dilaksanakan sesuai dengan perundang-undangan dan ketentuan yang berlaku.</p>		<p><i>subject to a 20% Income Tax of Article 26.</i></p> <p>8. <i>The distribution of the Company's interim dividend is material information or facts that must be submitted by the Company to the Financial Services Authority and other regulators and the Company is obliged to announce material information or facts to the public. Submission of material information or facts follows the procedures as stipulated in the Financial Services Authority Regulation regarding disclosure of material information or facts by Issuers or Public Companies.</i></p> <p>9. <i>The distribution of interim dividend by the Company/Subsidiary/Business Unit of the Company must be carried out in accordance with the prevailing laws and regulations.</i></p>
6.	KETENTUAN PERPAJAKAN	6.	TAX PROVISIONS
	<p>1. Dividen merupakan bagian laba yang diperoleh Pemegang Saham baik secara langsung ataupun tidak langsung, dengan nama dan dalam bentuk apapun.</p> <p>2. Saat terutang Pajak Penghasilan atas Dividen adalah pada tanggal penentuan kepemilikan Pemegang Saham yang berhak atas dividen (recording date).</p>		<p>1. <i>Dividends are part of the profits obtained by Shareholders, either directly or indirectly, in any name and in any form.</i></p> <p>2. <i>When Income Tax is payable on Dividends, it is on the date of determination of the ownership of the Shareholders that is entitled to the dividends (recording date).</i></p>



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<p>3. Tarif pajak atas dividen berdasarkan subjek penerimanya :</p> <ol style="list-style-type: none"> a. Wajib Pajak Orang Pribadi Dalam Negeri : PPh pasal 4 ayat 2 final sebesar 10%. b. Wajib Pajak Badan Dalam Negeri : PPh 23 sebesar 15%. c. Wajib Pajak Pribadi Luar Negeri dan/atau Wajib Pajak Badan Luar Negeri : PPh 26 sebesar 20%/tarif berdasarkan P3B (Persetujuan Penghindaran Pajak Berganda). <p>4. Untuk menggunakan tarif sesuai P3B, maka Wajib Pajak Orang Pribadi, Luar Negeri dan/atau Wajib Pajak Badan Luar Negeri wajib memberikan Directorate General of Taxation Form (DGT Form) /Surat Keterangan Domisili (SKD) kepada CIMB Niaga secara valid, timely dan original.</p> <p>5. Tarif pajak di atas dapat berubah sesuai dengan perubahan peraturan pemerintah yang berlaku.</p>	<p>3. <i>Tax rates on dividends based on the recipient subject:</i></p> <ol style="list-style-type: none"> a. <i>Domestic Individual Taxpayer : Income Tax of article 4 paragraph 2 final is 10%.</i> b. <i>Domestic Corporate Taxpayer : Income Tax of article 23 is 15%.</i> c. <i>Overseas Personal Taxpayer and/or Foreign Agency Taxpayer : Income Tax of article 26 is 20% tariff based on Double Tax Avoidance Agreement (P3B).</i> <p>4. <i>In order to use the tariff according to the P3B, the Individual, Overseas Taxpayer and/or Foreign Agency Taxpayer are required to provide the Directorate General of Taxation Form (DGT Form)/Domicile Certificate (SKD) to CIMB Niaga in a valid, timely and original.</i></p> <p>5. <i>The above tax rates are possible to change in accordance with changes in applicable government regulations.</i></p>
<p>7. IMPROVEMENT</p> <p>Setiap potensi terjadinya perubahan, ketidaksesuaian, penyimpangan terhadap implementasi prosedur ini maka harus ada pelaporan ke <i>Corporate of Finance & Accounting</i> Perusahaan.</p>	<p>7. IMPROVEMENT</p> <p><i>Any potential changes, non-conformities, deviations from the implementation of this procedure should be reported to the Corporate of Finance & Accounting.</i></p>
<p>8. PENUTUP</p> <ul style="list-style-type: none"> • Kebijakan ini disusun dengan penuh itikad baik dan sesuai prinsip-prinsip Perusahaan 	<p>8. CLOSING</p> <ul style="list-style-type: none"> • <i>This policy is duly prepared in good faith and in accordance with the Company's</i>



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<p>untuk mewujudkan tata kelola Perusahaan yang baik.</p> <ul style="list-style-type: none"> Seluruh organ Perusahaan/Anak/Unit Usaha Perusahaan dan karyawan wajib untuk menaati kebijakan ini. Kebijakan ini dievaluasi secara berkala paling sedikit 1 (satu) kali dalam setahun dan dapat dilakukan revisi untuk menyesuaikan dengan peraturan perundangan yang berlaku, kondisi ekonomi saat ini dan masa depan, serta kebutuhan Perusahaan tanpa menghilangkan esensi dari tata kelola Perusahaan yang baik. 	<p><i>principles to realize good corporate governance.</i></p> <ul style="list-style-type: none"> <i>All of the Company's organs and employees are required to obey this policy.</i> <i>This policy is evaluated regularly of at least 1 (one) time each year and can be made a revision in order to adjust it to the applicable statutory regulation, the current and future economic conditions, as well as the Company's need without eliminating the essence of the good corporate governance.</i>
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Jakarta, 10 Juni 2019

PT Humpuss Intermoda Transportasi Tbk.

BUDI HARYONO
Direktur Utama | *President Director*

**Mengetahui & Menyetujui, |
*Acknowledged & Approved,***

THEO LEKATOMPESSY
Komisaris Utama | *President
Commissioner*