

Hong Kong Exchanges and Clearing Limited and The Stock Exchange of Hong Kong Limited take no responsibility for the contents of this announcement, make no representation as to its accuracy or completeness and expressly disclaim any liability whatsoever for any loss howsoever arising from or in reliance upon the whole or any part of the contents of this announcement.

PT MERDEKA GOLD RESOURCES Tbk

(Incorporated in the Republic of Indonesia with limited liability)

(Stock Code: 6228)

OVERSEAS REGULATORY ANNOUNCEMENT

We are making this announcement pursuant to Rule 13.10B of the Rules Governing the Listing of Securities on The Stock Exchange of Hong Kong Limited.

We filed a Monthly Report of Securities Holders Registration for the month ended 31 July 2026 (the “**Report**”) on the website of Indonesia Stock Exchange today. For details of our filing, please refer to the attached Report.

By order of the Board
PT Merdeka Gold Resources Tbk

Mr. Boyke Poerbaya Abidin
President Director

Mr. Suryadinata Tanu
Director

Hong Kong, 10 August 2026

As at the date of this announcement, the directors and commissioners of the Company are: (i) Mr. Boyke Poerbaya Abidin, Mr. Nicholas John Green, Mr. Barend Johannes Nicolaas Knoetze and Mr. Suryadinata Tanu as directors, (ii) Mr. Santoso Kartono, Mr. Winato Kartono and Mr. Xinyu Wang as commissioners, and (iii) Mr. Heri Sunaryadi, Dr. Jona Widhagdo Putri, Mr. Yu Gao and Mr. John Mackay McCulloch Williamson as independent commissioners.

Letter / Announcement No.	110/EMAS-JKT/CORSEC/VIII/2026
Issuer Name	PT Merdeka Gold Resources Tbk
Issuer Code	EMAS
Listing Board	Development
Attachment	4
Subject	Monthly Report of Securities Holders Registration

Hereby, the Company declares that:

1. It is responsible for the preparation and presentation of the Monthly Securities Holder Registration Report.
2. All information contained in the LBRE has been fully and accurately disclosed, does not contain any incorrect material information or facts, and does not omit any material information or facts.
3. The Free Float calculation has been presented in accordance with Listing Exchange Regulation Number I-A and/or I-V concerning the Listing of Shares and Equity Securities Other Than Shares Issued by Listed Companies, including the exclusion of share ownership by the Controlling Shareholder and its Affiliates; affiliates of beneficial owner; members of the Board of Commissioners or the Board of Directors; and treasury shares repurchased by the Company.

The Board of Directors of PT Merdeka Gold Resources Tbk, on behalf of the Company, bears full responsibility for the information contained in this document.

The Company hereby announce Monthly Report of Securities Holders Registration which ends in Juli - 2026

Security Administration Bureau: PT. Datindo Entrycom

Board of Directors and Board of Commissioners	Name	Address	Position	Number of Shares in Previous	Percent of Shares in Previous	Number of Shares in Current	Percent of Shares in Current	Controller	Affiliate of the Controller
	Santoso Kartono	TREASURY TOWER, LT. 67, DISTRICT 8 SCBD LOT 28, JL. JEND SUDIRMAN KAV. 52-53, SENAYAN, KEBAYORAN BARU	Komisaris	185,041,495	1.256%	185,041,495	1.256%		
	Winato Kartono	TREASURY TOWER, LT. 67, DISTRICT 8 SCBD LOT 28, JL. JEND SUDIRMAN KAV. 52-53, SENAYAN, KEBAYORAN BARU	Komisaris	548,772,817	3.725%	531,523,517	3.608%		
	Nicholas John Green	TREASURY TOWER, LT. 67, DISTRICT 8 SCBD LOT 28, JL. JEND SUDIRMAN KAV. 52-53, SENAYAN, KEBAYORAN BARU	Direksi	300,000	0.002%	300,000	0.002%		
	Xinyu Wang	TREASURY TOWER, LT. 67, DISTRICT 8 SCBD LOT 28, JL. JEND SUDIRMAN KAV. 52-53, SENAYAN, KEBAYORAN BARU	Komisaris	1,470,300	0.01%	1,470,300	0.01%		

	Name	Address	Number of Shares in Previous	Percent of Shares in Previous	Number of Shares in Current	Percent of Shares in Current	Controller	Affiliate of the Controller
Shareholders of 5% (five percent) or more	PT Merdeka Copper Gold	TREASURY TOWER LT. 67-68, DISTRICT 8 SCBD LOT. 28 JL. JEND SUDIRMAN KAV. 52-53, SENAYAN KEBAYORAN BARU	9,329,376,465	63.33%	9,370,787,065	63.611%	X	
	JPMCB-DR FBO HDR	25 BANK STREET CANARY WHARF LONDON E14 5 JP UNITED KINGDOM	896,686,000	6.087%	925,617,000	6.283%		

Share Ownership of <5%

Share Ownership of <5% - Scrip	73.022.565	0,496%	73.022.565	0,496%
Share Ownership of <5% - Scripless	3.696.696.418	25,094%	3.643.604.118	24,734%
Treasury Stock	0	0%	0	0%
Total	14.731.366.060	100%	14.731.366.060	100%

Number of Scrip and Scripless Shares based on Investor Type and Classification

Investor Type & Classification	Number of Shares
Affiliation from Controller	430.024.354
BOD / BOC	718.335.312
Employee (lock up shares only)	0
Controller	9.370.787.065
Treasury	0

Number of Scripless Shares based on Investor Type and Classification from KSEI

Investor Type & Classification	Number of Shares
Bank	1.123.856.939
Government	-
Private Equity	7.390.500
Trustee Bank	19.066.900
Venture Capital	2.649.700
Private Bank	55.160.050
Exchange Traded Funds	159.088.838
Investment Manager	2.901.963
Investment Advisors	557.017.574
Brokerage Firms	16.524.107

Hedge Fund	-
Sovereign Wealth Fund	2.692.700
Capital Market Supporting Institutions and Professions	5.000
Commanditaire Vennootschap (CV) or Limited partnership	495.600
Firm	2.782.900
Investment Fund Selling Agent	-
Peer to peer lending	-
Permanent establishment	-
Sole proprietorship	25.714.300
Corporate	10.575.193.971
Association/social organizations	-
State Owned Enterprises	-
Central Bank	-
State Owned Company	-
Diocese	-
Conference	150.000
Congregation	-
Cooperatives	-
International organization	-
Political parties	-

Partnership	-
Educational Institution	200
Mutual Funds (MF)	359.811.027
Securities Company (SC)	71.550.540
Pension Funds (PF)	5.780.700
Financial Institutional (IB)	-
Insurance (IS)	148.399.806
Foundation (FD)	64.600
Individual (ID)	1.522.045.580

*The investor classification data presented in this report is derived from information provided by KSEI Account Holders based on verification conducted through the Know Your Customer (KYC) process on the investor data under their management. The determination of investor classification is carried out by each KSEI Account Holder with reference to the definitions and investor classification guidelines provided by KSEI. The accuracy and appropriateness of the investor classification presented in this report remain the responsibility of each KSEI Account Holder that performs the classification process.

Partnership	-
Educational Institution	200
Mutual Funds (MF)	359.811.027
Securities Company (SC)	71.550.540
Pension Funds (PF)	5.780.700
Financial Institutional (IB)	-
Insurance (IS)	148.399.806
Foundation (FD)	64.600
Individual (ID)	1.522.045.580

*The investor classification data presented in this report is derived from information provided by KSEI Account Holders based on verification conducted through the Know Your Customer (KYC) process on the investor data under their management. The determination of investor classification is carried out by each KSEI Account Holder with reference to the definitions and investor classification guidelines provided by KSEI. The accuracy and appropriateness of the investor classification presented in this report remain the responsibility of each KSEI Account Holder that performs the classification process.

Free Float Share Information

Information	Previous Month	This Month
The number of scripless shares owned by shareholders is less than 5%	4.432.281.030	4.361.939.430
The number of scripless shares owned by the Board of Directors and Board of Commissioners is less than 5%	735.584.612	718.335.312
The number of scripless shares owned by the Controller is less than 5%	0	0
The number of scripless shares owned by Affiliates of the Controller is less than 5%	436.835.254	430.024.354
The amount of scripless treasury stock is less than 5%	0	0
The number of shares owned less than 5% and subject to a lock-up restriction, either based on regulations or the corporate actions of the listed company.	0	0
The number of non-script shares owned less than 5% by venture capital and private equity companies	6.627.600	10.040.200
The number of non-script shares owned less than 5% and subject to confiscation or blocking by law enforcement officials or authorized authorities.	0	0
Number of shares with public investor beneficiaries that have been approved by IDX as Free Float (Provision V.2 of Regulation I-A and Provision V.2 of Regulation I-V).	0	925.617.000
The amount of Free Float Share	3.253.233.564	4.129.156.564
The number of shares listed on the Exchange at the end of the month	14.731.366.060	14.731.366.060
% Free Float Share	22,08	28,03

Remarks	Previous Month	Previous Month Percentage	Current Month	Current Month Percentage
Number of Unlisted Shares	0	0%	0	0%

Number of Shareholders Holding SID Accounts

Previous Month	Current Month	Change
44.438	41.566	2.872

Beneficial owner (ultimate individual controller) consisting of one party or an organized group from PT Merdeka Gold Resources Tbk

Number	Beneficial Owner Name	Address	Company's Direct Shareholders	Direct Shareholder Name	% Share Ownership*
1	Edwin Soeryadjaya	TREASURY TOWER LT. 67-68, DISTRICT 8 SCBD LOT. 28 JL. JEND	No	PT MERDEKA COPPER GOLD	63,611 %
2	Winato Kartono	JL SUBANG NO 3A RT 4 RW 4 MENTENG	Yes		3,608 %
3	Winato Kartono	TREASURY TOWER LT. 67-68, DISTRICT 8 SCBD LOT. 28 JL. JEND	No	PT MERDEKA COPPER GOLD	63,611 %
4	Edwin Soeryadjaya	GEDUNG MENARA KARYA LT. 15 JL. HR RASUNA SAID KAV 1-2 X-5	No	PT SARATOGA INVESTAMA	0,026 %
5	Edwin Soeryadjaya	JL TELUK BETUNG 37 KEBON MELATI TANAH ABANG	No	PT NUGRAHA EKA KENCANA	0,979 %
6	Edwin Soeryadjaya	GEDUNG MENARA KARYA LT 17 JL H R RASUNA SAID BLOK X5	No	PT UNITRAS KAPITAL	0,493 %

- *Ownership Percentage, if the “Direct Shareholder” column is filled:**
- **Yes:** represents the % ownership of the beneficial owner directly in the Company
 - **No:** represents the % ownership of the direct shareholder in the Company

Other Information

Disclaimer: (1) The calculation data for the free float table relating to the venture capital and private equity classifications is derived from data published by the Indonesia Stock Exchange through the following link: <https://www.idx.co.id/Media/qt4fk4fj/peng-2026-07-00017-klasifikasi.xlsx>. The Company did not conduct any verification process or investor classification in respect of such data. In addition, the Company does not have access to the data and information underlying such classification, which are entirely owned and/or managed by PT Kustodian Sentral Efek Indonesia. In consideration of the foregoing provisions, the Company hereby declares that it shall not be responsible for the accuracy, completeness, or suitability of the data presented herein; and (2) The percentage of indirect shareholding of each ultimate beneficial owner as set forth in the table of ultimate beneficial owners does not represent the respective effective ownership interest of such ultimate beneficial owner in the Company. Such percentage only indicates the percentage of shareholding owned by the relevant direct

Thus to be informed accordingly.

Respectfully,
PT Merdeka Gold Resources Tbk

Adi Adriansyah Sjoekri
Corporate Secretary

PT Merdeka Gold Resources Tbk
Treasury Tower Lantai 67, District 8, SCBD Lot. 28
Phone : (021) 39525585, Fax : (021) 39525588, www.merdekagoldresources.com

Sender Name	Adi Adriansyah Sjoekri
-------------	------------------------

Function	Corporate Secretary
Date and Time	10-08-2026 16:24
Attachment	1. EMAS_Saham di atas 5 Persen_Juli 2026.pdf
	2. EMAS_Laporan Bulanan_Juli 2026.pdf
	3. EMAS_Laporan Saham Dirkom_Juli 2026.pdf
	4. EMAS_Rekapitulasi Transaksi Saham_Juli 2026.pdf

This is an official document of PT Merdeka Gold Resources Tbk that does not require a signature as it was generated electronically by the electronic reporting system. PT Merdeka Gold Resources Tbk is fully responsible for the information contained within this document.

**DATINDO
ENTRYCOM**
*biro
administrasi
efek*

Jl. Hayam Wuruk No. 28,
lantai 2 Jakarta 10120
Telp. (021) 350 8077
Fax. (021) 350 8078
Email dm@datindo.com

Number: DE/VIII/2026-2658
Subject: **Monthly Report**

Jakarta, 3 August 2026

Dear

PT MERDEKA GOLD RESOURCES Tbk (EMAS)
TREASURY TOWER, FLOOR 67, DISTRICT 8, SCBD LOT. 28
JL. JEND. SUDIRMAN KAV. 52-53
SENAYAN - KEBAYORAN BARU
SOUTH JAKARTA 12190

Attn.: MR. ADI ADRIANSYAH SJOEKRI – CORPORATE SECRETARY

Respectfully,

We hereby present the Monthly Report – July 2026, with the following details:

- Shareholding of 5.00% or more
- List of Share Ownership Composition
- Share Ownership Report – Directors & Commissioners
- List of Controlling Shareholders
- Monthly Report on the Shareholding of Issuer or Public Company and Reported Recapitulation
- List of Shareholders
- Free Float Shares Report

Please be properly accepted.

For your attention, we thank you.

Sincerely,
PT. DATINDO ENTRYCOM



DM-2026-00003459

PEMILIKAN SAHAM YANG MENCAPAI 5,00% ATAU LEBIH
DARI SAHAM YANG DITEMPATKAN DAN DISETOR PENUH (14.731.366.060)
PER : 31 JULI 2026

SHAREHOLDING OF 5.00% OR MORE
OF THE ISSUED AND FULLY PAID-UP SHARES (14,731,366,060)
AS OF : 31 JULY 2026

Emiten / Issuer : PT MERDEKA GOLD RESOURCES TBK

NOMOR NUMBER	N A M A - 1 N A M E - 1	N A M A - 2 N A M E - 2	A L A M A T - 1 A D D R E S S - 1	A L A M A T - 2 A D D R E S S - 2	K O T A C I T Y	STATUS PEMILIK OWNER STATUS	TGL. REG REG DATE	JUMLAH SAHAM NUMBER OF SHARES	% PEMILIKAN % OWNERSHIP
1	JPMCB-DR FBO HDR HOLDER		25 BANK STREET CANARY WHARF LONDON E14 5	JP UNITED KINGDOM	OTHER	BADAN USAHA ASING		925,617,000	6.283 %
2	PT. MERDEKA COPPER GOLD TBK		TREASURY TOWER LT. 67-68, DISTRICT 8 SCB D LOT. 28 JL. JEND SUDIRMAN KAV. 52-53,		JAKARTA SELATAN SOUTH JAKARTA	FOREIGN ENTITY PERSEROAN TERBATAS LIMITED LIABILITY COMPANY		9,370,787,065	63.611 %
						TOTAL	:	10,296,404,065	69.894 %
						PEMEGANG SAHAM LAINNYA / OTHER SHAREHOLDER:	(41,605)	4,434,961,995	30.106 %
						GRAND TOTAL	:	14,731,366,060	100.000 %

LAPORAN KEPEMILIKAN SAHAM - DIREKSI & KOMISARIS
SHARE OWNERSHIP REPORT - DIRECTORS & COMMISSIONERS

PER : 31 JULI 2026
AS OF : 31 JULY 2026

Emiten / Issuer : PT MERDEKA GOLD RESOURCES TBK

NOMOR NUMBER	NAMA NAME	JABATAN TITLE	JUMLAH SAHAM TOTAL OF SHARES	PERSENTASE PERCENTAGE	KETERANGAN DESCRIPTION
1	BOYKE POERBAYA ABIDIN	PRESIDEN DIREKTUR / PRESIDENT DIRECTOR	0	0.0000000	
2	NICHOLAS JOHN GREEN	DIREKTUR / DIRECTOR	300,000	0.0020365	
3	BAREND JOHANNES NICOLAAS KNOETZE	DIREKTUR / DIRECTOR	0	0.0000000	
4	SURYADINATA TANU	DIREKTUR / DIRECTOR	0	0.0000000	
5	SANTOSO KARTONO	PRESIDEN KOMISARIS / PRESIDENT COMMISSIONER	185,041,495	1.2561055	
6	XINYU WANG	KOMISARIS / COMMISSIONER	1,470,300	0.0099807	
7	WINATO KARTONO	KOMISARIS / COMMISSIONER	531,523,517	3.6081075	
8	HERI SUNARYADI	KOMISARIS INDEPENDEN / INDEPENDENT COMMISSIONER	0	0.0000000	
9	YU GAO	KOMISARIS INDEPENDEN / INDEPENDENT COMMISSIONER	0	0.0000000	
10	JOHN MACKAY McCULLOCH WILLIAMSON	KOMISARIS INDEPENDEN / INDEPENDENT COMMISSIONER	0	0.0000000	
11	JONA WIDHAGDO PUTRI	KOMISARIS INDEPENDEN / INDEPENDENT COMMISSIONER	0	0.0000000	
T O T A L :			718,335,312	4.8762302	

DAFTAR PEMEGANG SAHAM PENGENDALI
LIST OF CONTROLLING SHAREHOLDER

PER : 31 JULI 2026
AS OF : 31 JULY 2026

Emiten / Issuer : PT MERDEKA GOLD RESOURCES TBK

NOMOR NUMBER	NAMA - 1 NAME - 1	NAMA - 2 NAME - 2	ALAMAT - 1 ADDRESS - 1	ALAMAT - 2 ADDRESS - 2	KOTA CITY	JUMLAH SAHAM TOTAL OF SHARES	% PEMILIKAN % OWNERSHIP
1	PT. MERDEKA COPPER GOLD TBK		TREASURY TOWER LT. 67-68, DISTRICT 8 SCB D LOT. 28 JL. JEND SUDIRMAN KAV. 52-53, TREASURY TOWER 67-68 TH FLOOR, DISTRICT 8 SCB D LOT. 28 JL. JEND. SUDIRMAN KAV. 52-53,		JAKARTA SELATAN SOUTH JAKARTA	9.370.787.065	63,611 %
T O T A L :						9.370.787.065	63,611 %

LAPORAN BULANAN KEPEMILIKAN SAHAM EMITEN ATAU PERUSAHAAN PUBLIK DAN REKAPITULASI YANG TELAH DILAPORKAN
MONTHLY REPORT ON THE SHAREHOLDING OF ISSUER OR PUBLIC COMPANY AND REPORTED RECAPITULATION

Nama Emiten atau Perusahaan Publik / <i>Name of the Issuer or Public Company</i>	: PT MERDEKA GOLD RESOURCES TBK	NPWP : 0753 4691 4701 6000
Nama Biro Administrasi Efek / <i>Name of the Share Registrar</i>	: PT DATINDO ENTYCOM	
Bulan dan Tahun / <i>Month and Year</i>	: JULI / JULY 2026	

POSISI AKHIR BULAN / END-OF-MONTH POSITION														JUMLAH HARI MEMENUHI SYARAT NUMBER OF DAYS ELIGIBLE	
BULAN MONTH	MODAL CAPITAL		PEMEGANG SAHAM DENGAN KEPEMILIKAN >= 5% SHAREHOLDERS WITH OWNERSHIP >= 5%				PEMEGANG SAHAM DENGAN KEPEMILIKAN < 5% SHAREHOLDERS WITH OWNERSHIP < 5%						% TOTAL MEMENUHI SYARAT % TOTAL ELIGIBLE	BULAN INI THIS MONTH	TOTAL S.D. BULAN INI TOTAL AS OF THIS MONTH
	DASAR (JUMLAH SAHAM) AUTHORIZED (NUMBER OF SHARES)	DISETOR (JUMLAH SAHAM) PAID UP (NUMBER OF SHARES)	PEMEGANG SAHAM UTAMA DAN PEMEGANG SAHAM PENGENDALI MAJOR SHAREHOLDER AND CONTROLLING SHAREHOLDER		JUMLAH SAHAM HASIL PEMBELIAN KEMBALI TOTAL BUYBACK SHARES	PEMEGANG SAHAM LAINNYA OTHER SHAREHOLDERS		PEMEGANG SAHAM PENGENDALI CONTROLLING SHAREHOLDER		JUMLAH SAHAM HASIL PEMBELIAN KEMBALI TOTAL BUYBACK SHARES	PEMEGANG SAHAM SEBAGAI PIHAK SHAREHOLDERS AS PARTIES				
			JUMLAH PEMEGANG SAHAM TOTAL SHAREHOLDERS	JUMLAH SAHAM NUMBER OF SHARES		JUMLAH PEMEGANG SAHAM TOTAL SHAREHOLDERS	JUMLAH SAHAM NUMBER OF SHARES	JUMLAH PEMEGANG SAHAM TOTAL SHAREHOLDERS	JUMLAH SAHAM NUMBER OF SHARES		JUMLAH PEMEGANG SAHAM TOTAL SHAREHOLDERS	JUMLAH SAHAM NUMBER OF SHARES			
JANUARI JANUARY	20,005,839,840	16,180,232,675	1	9,329,376,465	1,448,866,615	0	0	0	0	0	51,215	5,401,989,595	33.39	0	0
FEBRUARI FEBRUARY	20,005,839,840	14,731,366,060	1	9,329,376,465	0	0	0	0	0	0	44,581	5,401,989,595	36.67	0	0
MARET MARCH	20,005,839,840	14,731,366,060	1	9,329,376,465	0	0	0	0	0	0	40,218	5,401,989,595	36.67	0	0
APRIL APRIL	20,005,839,840	14,731,366,060	1	9,329,376,465	0	0	0	0	0	0	34,794	5,401,989,595	36.67	0	0
MEI MAY	20,005,839,840	14,731,366,060	1	9,329,376,465	0	0	0	0	0	0	38,087	5,401,989,595	36.67	0	0
JUNI JUNE	20,005,839,840	14,731,366,060	1	9,329,376,465	0	1	896,686,000	0	0	0	44,479	4,505,303,595	30.58	0	0
JULI JULY	20,005,839,840	14,731,366,060	1	9,370,787,065	0	1	925,617,000	0	0	0	41,605	4,434,961,995	30.11	0	0
AGUSTUS AUGUST															
SEPTEMBER SEPTEMBER															
OKTOBER OCTOBER															
NOVEMBER NOVEMBER															
DESEMBER DECEMBER															

KETERANGAN / NOTE :

SESUAI PMK NOMOR 40 TAHUN 2023 PASAL 3 YANG DIUNDANGKAN TANGGAL 13 APRIL 2023, SYARAT UNTUK MEMPEROLEH PENURUNAN TARIF PAJAK PENGHASILAN ADALAH SEBAGAI BERIKUT / IN ACCORDANCE WITH PMK NUMBER 40 OF 2023, ARTICLE 3, ENACTED ON 13 APRIL 2023, THE REQUIREMENTS FOR OBTAINING A REDUCTION IN THE INCOME TAX RATE ARE AS FOLLOWS:

- PALING SEDIKIT 40% DARI JUMLAH KESELURUHAN SAHAM YANG DISETOR DICATATKAN DI BURSA EFEK DI INDONESIA, TIDAK TERMASUK SAHAM YANG DIBELI KEMBALI ATAU TREASURY STOCK / AT LEAST 40% OF THE TOTAL PAID-UP SHARES MUST BE LISTED ON A STOCK EXCHANGE IN INDONESIA, EXCLUDING BUYBACK SHARES OR TREASURY STOCK
- SAHAM SEBAGAIMANA DIMAKSUD HARUS DIMILIKI OLEH PALING SEDIKIT 300 PIHAK & MASING2 PIHAK HANYA BOLEH MEMILIKI SAHAM KURANG DARI 5% DARI SAHAM DISETOR / THE RELEVANT SHARES MUST BE HELD BY AT LEAST 300 PARTIES, AND EACH PARTY MAY ONLY HOLD LESS THAN 5% OF THE PAID-UP SHARES
- MASING2 PIHAK TIDAK BOLEH DIMILIKI OLEH PEMEGANG SAHAM PENGENDALI DAN/ATAU PEMEGANG SAHAM UTAMA / NONE OF THE PARTIES MAY BE CONTROLLED BY A CONTROLLING SHAREHOLDER AND/OR A MAJOR SHAREHOLDER
- SERTA HARUS DIPENUHI DALAM WAKTU PALING SEDIKIT 183 HARI KALENDER DALAM 1 TAHUN PAJAK / THESE REQUIREMENTS MUST BE MET FOR A PERIOD OF AT LEAST 183 CALENDAR DAYS WITHIN A SINGLE TAX YEAR