



PT CISADANE SAWIT RAYA Tbk
SCHEDULE AND PROCEDURES FOR THE DISTRIBUTION OF INTERIM DIVIDEND FOR THE 2026
FINANCIAL YEAR

Notice is hereby given to the shareholders of the Company that, pursuant to the Circular Resolution in Lieu of a Meeting of the Board of Directors of PT Cisadane Sawit Raya Tbk (the "Company") dated 12 October 2026, No. 107/CSR-JKT/Dir-Ext/X/2026, which was approved by the Company's Board of Commissioners as set out in the Resolution of the Meeting of the Board of Commissioners of the Company dated 12 October 2026, No. 011/CSR-JKT/Kom/X/2026, the Company will distribute an interim dividend of Rp30,750,000,000 (thirty billion seven hundred fifty million Rupiah), or Rp15 (fifteen Rupiah) per share (the "Dividend"), to its shareholders. The schedule and procedures for the distribution of the Dividend are as follows:

A. DIVIDEND DISTRIBUTION SCHEDULE

NO.	DESCRIPTION	DATE
1.	End of Trading Period for Shares with Dividend Entitlement (Cum Dividend)	
	• Regular and Negotiated Markets	22 October 2026
	• Cash Market	26 October 2026
2.	Start of Trading Period for Shares without Dividend Entitlement (Ex Dividend)	
	• Regular and Negotiated Markets	23 October 2026
	• Cash Market	27 October 2026
3.	Recording Date of Shareholders Entitled to the Dividend	26 October 2026
4.	Dividend Payment Date	13 November 2026

B. DIVIDEND DISTRIBUTION PROCEDURES

1. This notice constitutes the official notification from the Company, and the Company will not issue separate notification letters to its shareholders.
2. The Dividend will be distributed to the shareholders of the Company whose names are recorded in the Company's Register of Shareholders on 26 October 2026 at 16:00 WIB (Western Indonesian Time) (hereinafter referred to as the "Entitled Shareholders").
3. Dividend Payment Method
 - a. For Entitled Shareholders who hold shares in scrip form, the dividend will be paid by bank transfer (telegraphic transfer) directly to the account of the Entitled Shareholder, provided that the Entitled Shareholder has submitted a dividend mandate letter (the dividend mandate form is available from the Company's Share Registrar, PT Adimitra Jasa Korpora (the "Share Registrar")), together with a copy of individual or corporate identification and a copy

HEAD OFFICE

Ruko CBD Pluit, Jl. Pluit Selatan Raya R-2 / B-25 RT. 022 RW. 008
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of the Taxpayer Identification Number ("NPWP") for Domestic Taxpayers ("WPDN"), or the original Certificate of Domicile in the form of a DGT Form ("SKD") for Foreign Taxpayers ("WPLN"), to the Company or the Share Registrar no later than 26 October 2026, at PT Adimitra Jasa Korpora, Kirana Boutique Office, Jl. Kirana Avenue III Blok F3 No. 5, Kelapa Gading, North Jakarta 14250, tel. 021-29745222.

b. For Entitled Shareholders whose shares are held in the collective custody of PT Kustodian Sentral Efek Indonesia ("KSEI"), the dividend will be distributed by KSEI through the securities company and/or Custodian Bank where the Entitled Shareholder holds a securities account.

4. Income Tax Withholding Provisions

a. The Dividend will be subject to Income Tax in accordance with the prevailing tax regulations. Income Tax on the Dividend (if any) shall be borne by the Entitled Shareholders and will therefore be withheld directly from the amount of Dividend to which the Entitled Shareholders are entitled.

b. For Entitled Shareholders who are WPDN, the following provisions apply:

- i. Taxation will be applied in accordance with Law No. 36 of 2008 concerning the Fourth Amendment to Law No. 7 of 2020 concerning Job Creation (the "Income Tax Law") and KSEI Letter No. KSEI-0087/DIR/0121 dated 7 January 2021 regarding the Implementation of Tax on Dividends Received by Domestic Taxpayers Following the Enactment of Law No. 11 of 2020 concerning Job Creation.
- ii. Entitled Shareholders are required to submit a copy of their NPWP to KSEI, the Company or the Share Registrar (as applicable) no later than 26 October 2026 at 16:30 WIB.

c. For Entitled Shareholders who are WPLN, the following provisions apply:

- i. Entitled Shareholders domiciled in countries that do not have a Tax Treaty (Double Taxation Avoidance Agreement or "P3B") with the Republic of Indonesia will be subject to Income Tax at a rate of 20%, in accordance with Article 26 of the Income Tax Law.
- ii. Entitled Shareholders domiciled in countries that have a P3B or Tax Treaty with the Republic of Indonesia, pursuant to Regulation of the Director General of Taxes No. PER-25/PJ/2018 ("PER-25/2018"), must submit an SKD that has been completed correctly, fully and clearly, signed by the Entitled Shareholder and legalized by the competent authority in the Entitled Shareholder's country (such legalization may be replaced by an original *certificate of dividend* in English), to KSEI, the Company or the Share Registrar (as applicable) no later than 26 October 2026 at 16:30 WIB. If, by that deadline, (a) the Entitled Shareholder is unable to meet the requirements of PER-25/2018; and/or (b) KSEI, the Company or the Share Registrar has not received the required documents, the Entitled Shareholder will be subject to Article 26 Income Tax at a rate of 20%.

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- d. For tax-related matters, Entitled Shareholders may contact the Company by email at csracc@cbn.net.id
- e. For Entitled Shareholders who hold shares in scrip form, dividend tax withholding slips (if any) may be collected from the office of the Company's Share Registrar.
- f. For Entitled Shareholders whose shares are held in the collective custody of KSEI, dividend tax withholding slips (if any) may be collected from the office of the securities company and/or Custodian Bank where the Entitled Shareholder holds a securities account.

PT CISADANE SAWIT RAYA TBK

Board of Directors

Jakarta, 14 October 2026

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