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PEMBERITAHUAN
KEPADA PARA PEMEGANG SAHAM
PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk ("Perseroan")

ANNOUNCEMENT
TO THE SHAREHOLDERS OF
PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk (the "Company")

JADWAL DAN TATA CARA
PEMBAGIAN DIVIDEN INTERIM

THE SCHEDULE AND PROCEDURE
OF INTERIM DIVIDEND DISTRIBUTION

Direksi Perseroan dengan ini mengumumkan kepada para pemegang saham Perseroan bahwa berdasarkan Keputusan Direksi Perseroan dan Surat Persetujuan Dewan Komisaris Perseroan tertanggal 3 November 2026, telah disetujui dan diputuskan mengenai penetapan dan pembagian Dividen Interim Perseroan untuk tahun buku 2026 sebesar Rp 490,- (empat ratus sembilan puluh Rupiah) per saham, sehingga total dividen interim yang dibagikan adalah sejumlah Rp 1.407.374.749.340,- (satu triliun, empat ratus tujuh miliar, tiga ratus tujuh puluh empat juta, tujuh ratus empat puluh sembilan ribu, tiga ratus empat puluh rupiah).

The Board of Directors of the Company hereby announces to the Shareholders of the Company that based on the Decision of the Company's Board of Directors and Circular Resolution of the Company's Board of Commissioners dated on 3 November 2026, the determination and distribution of the Company's Interim Dividend for the 2026 financial year of Rp 490,- (four hundred and ninety Rupiah) per share has been approved and decided. Therefore, total interim dividend to be distributed shall be amounting to Rp 1,407,374,749,340,- (one trillion, four hundred seven billion, three hundred seventy-four million, seven hundred forty-nine thousand, and three hundred forty Rupiah).

Dividen interim akan dibagikan kepada para pemegang saham Perseroan yang namanya tercatat pada Daftar Pemegang Saham Perseroan pada tanggal 16 November 2026 sampai dengan pukul 16.00 WIB (*recording date*) dengan ketentuan sebagai berikut:

The interim dividend shall be distributed to the Company's Shareholders whose names are recorded in the Company's Shareholders Registrar on 16 November 2026 until 16.00 Western Indonesian Time (recording date) with the following provisions:

A. Jadwal Pembagian Dividen Interim

A. Schedule of Interim Dividend Distribution

Keterangan / *Description*	**Tanggal / *Date***
Pengumuman kepada para pemegang saham Announcement to the shareholders	4 November 2026
Tanggal Daftar Pemegang Saham yang berhak atas dividen interim Recording date	16 November 2026
Cum dividen di Pasar Reguler dan Negosiasi *Cum dividend at the Regular and Negotiation Markets*	12 November 2026
Ex dividen di Pasar Reguler dan Negosiasi *Ex dividend at the Regular and Negotiation Markets*	13 November 2026
Cum dividen di Pasar Tunai *Cum dividend at the Cash Market*	16 November 2026
Ex dividen di Pasar Tunai *Ex dividend at the Cash Market*	17 November 2026
Pembayaran dividen interim *Interim dividend payment*	26 November 2026

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B. Tata Cara Pembagian Dividen Interim

a. Bagi Pemegang Saham Perseroan yang sahamnya tercatat dalam penitipan kolektif pada PT Kustodian Sentral Efek Indonesia ("KSEI"), maka dividen tunai akan diterima melalui Pemegang Rekening di KSEI. Konfirmasi Tertulis mengenai hasil pendistribusian dividen tunai akan disampaikan oleh KSEI kepada Perusahaan Efek dan/atau Bank Kustodian, untuk selanjutnya Pemegang Saham Perseroan akan menerima informasi saldo efeknya dari Perusahaan Efek dan/atau Bank Kustodian di mana Pemegang Saham Perseroan membuka rekening.

b. Bagi Pemegang Saham Perseroan yang menggunakan warkat, maka Perseroan akan melaksanakan pembayaran dividen melalui transfer bank ke rekening Pemegang Saham Perseroan yang bersangkutan. Oleh karenanya, para Pemegang Saham Perseroan tersebut diminta untuk memberitahukan Nomor Rekening Bank yang dimilikinya secara tertulis, selambat-lambatnya tanggal 19 November 2026, kepada Biro Administrasi Efek ("BAE") Perseroan:

PT Sinartama Gunita
Menara Tekno Lantai 7
Jln. H. Fachrudin No. 19, Kebon Sirih
Tanah Abang, Jakarta Pusat 10250
Telp.: (021) 3922332 Fax.: (021) 3923003

c. Berdasarkan Peraturan 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 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 Kesatuan Republik Indonesia. Bagi WPOP DN yang tidak memenuhi ketentuan investasi sebagaimana diatur dalam peraturan terkait,

B. Procedure of Interim Dividend Distribution

a. For the Company's Shareholders whose shares are recorded in the collective deposit of PT Kustodian Sentral Efek Indonesia ("KSEI"), the cash dividend will be received through the Account Holder in KSEI. Written confirmation concerning the result of cash dividend distribution will be delivered by KSEI to the respective securities company and/or custodian bank. Thereafter, the Company's Shareholders will receive information about their stock balance from the securities company and/or custodian bank at which the Shareholders open their accounts.

b. For the Company's Shareholders whose shares are in script, the Company will pay the dividend through electronic banking transfer to the account of the relevant Shareholders. Therefore, the aforesaid Shareholders shall give notice in writing about their Banking Account Numbers, not later than 19 November 2026, to the Share Registrar ("BAE") of the Company:

PT Sinartama Gunita
Menara Tekno 7th Floor
Jln. H. Fachrudin No. 19, Kebon Sirih
Tanah Abang, Central Jakarta 10250
Ph.: (021) 3922332 Fax.: (021) 3923003

c. Based on the prevailing tax laws and regulations, the cash dividend will be exempted from being a tax object if it is received by the Domestic Corporate Taxpayer Shareholder ("WP Badan DN") and the Company will not deduct any Income Tax on the cash dividend paid to the WP Badan DN. The cash dividend received by the Domestic Individual Taxpayer Shareholder ("WPOP DN") will be exempted from being a tax object as long as the dividend are invested in the territory of the Republic of Indonesia. For WPOP DN who does not meet the investment requirements as regulated in the relevant regulations, the cash dividend received shall be subject to Income Tax in accordance with the provision of the prevailing

maka dividen yang diterima oleh yang bersangkutan akan dikenakan Pajak Penghasilan sesuai dengan ketentuan perundang-undangan yang berlaku, dan Pajak Penghasilan 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.

laws, and the Income Tax must be self-paid by the WPOP DN in accordance with the provisions of the Government Regulation No. 9 Year 2021 concerning Tax Treatment to Support Ease of Doing Business.

d. Bagi Pemegang Saham Perseroan 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 nomor PER-25/PJ/2018 tentang Tata Cara Penerapan Persetujuan Penghindaran Pajak Berganda serta menyampaikan Surat Keterangan Domisili ("SKD") yang telah dilegalisasi oleh Kantor Pelayanan Pajak Perusahaan Masuk Bursa kepada KSEI atau BAE sesuai ketentuan dan peraturan KSEI terkait batas waktu penyampaian SKD. Tanpa adanya SKD dimaksud, dividen tunai yang dibayarkan akan dikenakan PPh pasal 26 sebesar 20%.

d. For the Company's Shareholder who is an Assessable Foreigner whose tax withholding will use an adjusted Tariff determined by the Agreement on Double Tax Avoidance (Tax Treaty) shall be obliged to comply with the requirements of Director General of Tax Regulation number PER-25/PJ/218 concerning Procedures for Application of Double Tax Treaty and submit its Certificate of Domicile ("SKD") having been legalised by Tax Service Office for Publicly Listed Companies to KSEI or BAE according to the rules and regulations of KSEI on the deadline of SKD submission. Without any abovementioned SKD, the cash dividend will be imposed an Income Tax of Article 26 of 20%.

Jakarta, 4 November 2026

PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk

(PT SMART Tbk)

Direksi / *The Board of Directors*