



PT NUSANTARA SAWIT SEJAHTERA Tbk

PT NUSANTARA SAWIT SEJAHTERA Tbk ANNOUNCEMENT TO SHAREHOLDERS REGARDING THE SCHEDULE AND PROCEDURES FOR THE DISTRIBUTION OF INTERIM DIVIDEND FOR FINANCIAL YEAR 2025

Pursuant to the Decision Letter of the Board of Commissioners dated October 27, 2025, and considering the Company's Board of Directors' letter number: 001/NSS-DIR/X/2025 dated October 24, 2025, regarding the Proposal from the Board of Directors to the Board of Commissioners concerning the Payment of Interim Dividends, it has been formally stipulated that the Company shall distribute an Interim Dividend for the 2025 financial year in the amount of Rp 71,404,705,935.- (seventy-one billion four hundred four million seven hundred five thousand nine hundred thirty-five Rupiah), equivalent to Rp 3.- (three Rupiah) per share.

The Schedule and Procedures for the Payment of Interim Dividend are as follows:

1. Dividend Payment Schedule:

Description	Date
Last Day of Share Trading with Dividend Entitlement (Cum Dividend) <ul style="list-style-type: none">• Regular and Negotiated Market• Cash Market	06 November 2025 10 November 2025
Start of Share Trading Period Without Dividend Entitlement (Ex Dividend) <ul style="list-style-type: none">• Regular and Negotiated Market• Cash Market	07 November 2025 11 November 2025
Recording Date	10 November 2025
Interim Cash Dividend Payment Date	27 November 2025

2. Procedure for Cash Dividend Distribution:

- a. The Interim Dividend will be distributed to the Company's Shareholders whose names are recorded in the **Register of Shareholders ("DPS") on November 10, 2025 (Recording Date)** and/or the Company's Shareholders in the securities sub-account at PT Kustodian Sentral Efek Indonesia ("**KSEI**") at the close of trading on **November 10, 2025**.



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- b. For the Company's Shareholders whose shares are placed in the KSEI collective custody, the Interim Dividend payment will be executed through KSEI and will be delivered on **November 27, 2025** through the Securities Company and/or Custodian Bank where the Shareholder has opened a securities account.
- c. The Interim Dividend will be subject to tax in accordance with the prevailing tax laws and regulations. The amount of tax imposed will be borne by the relevant Company's Shareholder and will be deducted from the amount of cash dividend entitlement of the relevant Company's Shareholder.
- d. Based on the prevailing tax laws and regulations, the cash dividend will be excluded from tax objects if received by a Domestic Corporate Taxpayer (Wajib Pajak Badan Dalam Negeri or "WP Badan DN") Shareholder. The Company will not withhold Income Tax on the cash dividend paid to the said Domestic Corporate Taxpayer.
- e. Cash dividends received by a Domestic Individual Taxpayer (Wajib Pajak Orang Pribadi Dalam Negeri or "WPOP DN") Shareholder will be excluded from tax objects provided that the dividend is invested within the territory of the Republic of Indonesia. For WPOP DN who do not meet the investment provisions mentioned above, the dividend received by the person concerned will be subject to Income Tax ("PPh") in accordance with the prevailing laws and regulations, and the PPh must be self-deposited (paid directly) by the WPOP DN concerned in accordance with the provisions of Government Regulation No. 9 of 2021 regarding Tax Treatment to Support Ease of Doing Business and its amendments.
- f. The Company's Shareholders can obtain dividend payment confirmation through the securities company and/or custodian bank where the Company's Shareholders opened a securities account. Furthermore, the Company's Shareholders are obliged to be responsible for reporting the receipt of the said dividend in their tax reporting for the relevant tax year in accordance with the prevailing tax laws and regulations.
- g. For Shareholders who are Foreign Taxpayers (Wajib Pajak Luar Negeri) whose tax withholding will use the rate based on the Double Taxation Avoidance Agreement ("P3B" or Tax Treaty), they must comply with the requirements of the Director General of Taxes Regulation No. PER-25/PJ/2018 regarding Procedures for the Implementation of the Double Taxation Avoidance Agreement and submit the record proof document or receipt of DGT or SKD (Certificate of Domicile) that has been uploaded to the Directorate General of Taxes website. This document must be submitted to KSEI for shares in collective custody or to the Share Administration Bureau (BAE) PT Datindo Entrycom for shares outside of KSEI collective custody which is no later than **November 10, 2025 at 16:00 WIB**. Without the said document, the cash dividend paid will be subject to PPh Article 26 at a rate of 20%.



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- h. For Shareholders who are Foreign Taxpayers whose shares are in KSEI collective custody, the dividend tax withholding slip can be collected at the Securities Company and/or Custodian Bank where the Shareholder opened a securities account, and for Shareholders whose shares are outside of KSEI collective custody, the slip can be collected at the BAE.

Jakarta, October 29, 2025
PT Nusantara Sawit Sejahtera Tbk
Board of Directors