PEMBERITAHUAN KEPADA PEMEGANG SAHAM TENTANG PEMBAGIAN DIVIDEN INTERIM KEDUA TAHUN BUKU 2026

Dengan ini diberitahukan kepada Pemegang Saham PT Indonesia Fibreboard Industry Tbk ("Perseroan") bahwa Direksi Perseroan pada Jumat, 30 Oktober 2026 dengan persetujuan Dewan Komisaris, telah memutuskan membagikan **Dividen Interim Kedua** untuk tahun buku yang berakhir pada tanggal 31 Desember 2026, sebesar **Rp5,- (lima Rupiah) setiap saham** (selanjutnya disebut "Dividen Interim") kepada para Pemegang Saham.

ANNOUNCEMENT TO THE SHAREHOLDERS ON DISTRIBUTION OF SECOND INTERIM DIVIDEND FOR THE 2026 FINANCIAL YEAR

It is hereby announced to the Shareholders of PT Indonesia Fibreboard Industry Tbk ("Company") that on Friday, October 30th, 2026, the Board of Directors of the Company with an approval of the Board of Commissioners, has resolved to distribute **Second Interim Dividend** for the financial year ending as of December 31st, 2026 in the amount of **Rp5,- (five Rupiah) for each share** (hereafter referred as "Interim Dividend") to the Shareholders of the Company.

Jadwal Pembagian Dividen Interim | ***Schedule of Interim Dividend Distribution***:

Cum Dividen di Pasar Reguler dan Pasar Negosiasi | Cum-Cash Dividend on Regular and Negotiation Market	:	11 November 2026
Ex Dividen di Pasar Reguler dan Pasar Negosiasi | Ex-Cash Dividend on Regular and Negotiation Market	:	12 November 2026
Cum Dividen di Pasar Tunai | Cum-Cash Dividend on Cash Market	:	13 November 2026
Ex Dividen di Pasar Tunai | Ex-Cash Dividend on Cash Market	:	16 November 2026
DPS yang Berhak atas Dividen Interim | Recording Date	:	13 November 2026
Tanggal Pembayaran Dividen Interim | Interim Dividend Payment Date	:	26 November 2026

Tata Cara Pembagian Dividen Interim:

1) Dividen Interim akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan ("DPS") atau *recording date* pada Jumat, 13 November 2026 dan/atau Pemegang Saham Perseroan pada sub rekening efek di PT Kustodian Sentral Efek Indonesia ("KSEI") pada penutupan perdagangan pada Jumat, 13 November 2026.

2) Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran Dividen Interim dilaksanakan melalui KSEI dan akan didistribusikan ke dalam rekening Perusahaan Efek dan/atau Bank Kustodian pada Kamis, 26 November 2026. Sedangkan bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI, maka Perseroan akan mengirimkan cek atas nama Pemegang Saham ke alamat Pemegang Saham.

3) Dividen Interim yang akan dibagikan akan dikenakan pajak sesuai dengan peraturan perundang-undangan perpajakan yang berlaku. Oleh karenanya, Pemegang Saham yang berhak diminta untuk menyerahkan dokumen yang disyaratkan, yaitu:

   a) Bagi Pemegang Saham yang berhak yang merupakan Wajib Pajak Badan Dalam Negeri yang belum mencantumkan Nomor Pokok Wajib Pajak ("NPWP"), diminta menyampaikan copy NPWP kepada KSEI atau Biro Administrasi Efek paling lambat Jumat, 13 November 2026

Procedure of the Interim Dividend Distribution:

1) Interim Dividend will be distributed to the Shareholders whose name are listed in the Shareholders Register of the Company ("DPS") or recording date on Friday, November 13th, 2026 and/or the Shareholders on the sub-accounts in PT Kustodian Sentral Efek Indonesia - Indonesia Central Securities Depository ("KSEI") at the closing of trading on Friday, November 13th, 2026.

2) For Shareholders whose shares are listed in collective custody of KSEI, Interim Dividend payments are carried out through KSEI and will be distributed to the stock account of the Securities Company and/or the Custodian Bank on Thursday, November 26th, 2026. As for Shareholders whose shares are not included in the collective custody of KSEI, then the Company will send a cheque in the name of the Shareholders to the Shareholder's address.

3) Interim Dividend to be paid, shall be subject to tax in accordance with prevailing regulations. Therefore, the entitled Shareholders are requested to provide the required documents, which are:

   a) Entitled Shareholders who are Domestic Corporate Taxpayer and have not submit the Taxpayer Identification Number (Nomor Pokok Wajib Pajak/"NPWP"), are requested to submit a copy of NPWP to KSEI or Share Registrar at the latest on

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pukul 16:00 WIB. Sesuai dengan Peraturan Pemerintah No.9 Tahun 2021 tentang Perlakuan Perpajakan untuk Mendukung Kemudahan Berusaha dan Peraturan Menteri Keuangan No.18/PMK.03/2021 tentang Pelaksanaan Undang-Undang No.11 Tahun 2020 tentang Cipta Kerja di Bidang Pajak Penghasilan, Pajak Pertambahan Nilai, dan Pajak Penjualan atas Barang Mewah, serta Ketentuan Umum dan Tata Cara Perpajakan, maka Dividen Interim tidak dipotong Pajak Penghasilan (PPh) untuk:

(i) Wajib Pajak Orang Pribadi Dalam Negeri dengan syarat Dividen Interim tersebut harus diinvestasikan di wilayah Negara Kesatuan Republik Indonesia dalam jangka waktu tertentu. Apabila Wajib Pajak Orang Pribadi tidak memenuhi syarat tersebut, maka Pajak Penghasilan (PPh) yang terutang atas Dividen Interim wajib disetor sendiri oleh Wajib Pajak Orang Pribadi Dalam Negeri sebagaimana diatur dalam Pasal 40 Peraturan Menteri Keuangan No.18/PMK.03/2021 tersebut.

(ii) Wajib Pajak Badan Dalam Negeri.

b) Bagi Pemegang Saham yang merupakan Wajib Pajak Luar Negeri (WPLN) yang negaranya mempunyai Persetujuan Penghindaran Pajak Berganda (P3B) atau Tax Treaty dengan Republik Indonesia, dapat memanfaatkan tarif pemotongan pajak yang lebih rendah (tarif sesuai P3B) jika dapat memenuhi persyaratan sebagaimana diatur dalam Peraturan Direktur Jenderal Pajak No.PER-25/PJ/2018 tanggal 21 November 2018 tentang Tata Cara Penerapan P3B, yaitu dengan menyampaikan Surat Keterangan Domisili (SKD) WPLN sesuai dengan format dan tata cara sebagaimana disyaratkan dalam Peraturan Direktur Jenderal Pajak No.PER-25/PJ/2018 kepada KSEI atau Biro Administrasi Efek paling lambat Jumat, 13 November 2026 pukul 16.00 WIB. Tanpa adanya SKD dengan format dimaksud, Dividen Interim yang dibayarkan akan dikenakan PPh Pasal 26 sebesar 20%.

4) Pemegang Saham Perseroan dapat memperoleh konfirmasi pembayaran Dividen Interim melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham Perseroan membuka rekening efek, selanjutnya Pemegang Saham Perseroan wajib bertanggung jawab melakukan pelaporan penerimaan Dividen Interim termaksud dalam pelaporan pajak pada tahun pajak yang bersangkutan sesuai peraturan perundang-undangan perpajakan yang berlaku.

5) Dalam hal terdapat masalah perpajakan di kemudian hari atau klaim atas Dividen Interim yang telah dibayarkan kepada dan diterima oleh Pemegang Saham yang sahamnya disimpan dalam penitipan kolektif KSEI, diminta untuk menyelesaikannya dengan Perusahaan Efek dan/atau Bank Kustodian di mana Pemegang Saham membuka rekening efek

Friday, November 13th, 2026 at 04:00 PM Western Indonesian Time. In accordance with Government Regulation No.9 Year 2021 regarding Taxation Treatments to Support the Ease of Doing Business and Minister of Finance Regulation No.18/PMK.03/2021 regarding Implementation of Law No.11 Year 2020 regarding Job Creation in the Sector of Income Tax, Value Added Tax, and Sales on Luxury Goods, as well as General Provisions and Tax Procedures, the Interim Dividend is not deducted by Income Tax (PPh) for:

(i) Domestic Individual Taxpayer, on condition that the Interim Dividend must be invested in the territory of Republic of Indonesia for a certain period of time. If an Individual Taxpayer does not meet such requirements, the payable Income Tax on the Interim Dividend must be paid by the Domestic Individual Taxpayer as stipulated in Article 40 of the Minister of Finance Regulation No.18/PMK.03/2021.

(ii) Domestic Corporate Taxpayer.

b) Any Shareholder with Non-Resident Taxpayer status from a country that has entered into a Double Tax Avoidance Agreement or Tax Treaty with the Republic of Indonesia can benefit from a reduction in the normal tax withholding rate i.e., at the rate as agreed under the Tax Treaty provided that such Shareholder can fulfill the requirements as laid down in Regulation of the Director General of Taxes No.PER-25/PJ/2018 dated November 21st, 2018 on the Procedure for Implementing Tax Treaties, by submitting the Non-Resident Taxpayer's Certificate of Domicile, by using the forms and manner as stipulated in the Regulation of the Director General of Taxes No.PER-25/PJ/2018 to KSEI or Share Registrar at the latest on Friday, November 13th, 2026 at 04:00 PM Western Indonesian Time. Without COD of the said format, the Interim Dividend will be subject to Income Tax Article 26 at the rate of 20%.

4) Shareholders of the Company may obtain confirmation of Interim Dividend payments through Securities Companies and/or Custodian Banks where Shareholders of the Company open their securities accounts, therefore Shareholders of the Company must be responsible for reporting the Interim Dividend receipts referred to in tax reporting for the relevant tax year in accordance with the prevailing tax laws and regulations.

5) In the event of any taxation issues raise in the future or any claims of Interim Dividend which has been paid to and received by Shareholders whose shares are deposited in the collective custody of KSEI, such Shareholder is required to settle such issues or claim with the Securities Company and/or the Custodian Bank with which the Shareholder has opened a

dengan berpedoman pada ketentuan perpajakan yang berlaku.

6) Pembagian Dividen Interim ini dilakukan berdasarkan ketentuan Pasal 72 Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana diubah dengan Undang-Undang No. 11 Tahun 2020 tentang Cipta Kerja ("UUPT"), Surat Keputusan Direksi PT Bursa Efek Indonesia No.Kep-00077/BEI/09-2021 perihal Perubahan Ketentuan Pelaksanaan Pembagian Dividen Saham, Pembagian Saham Bonus, dan Pembagian Dividen Interim, serta Pasal 22 Anggaran Dasar Perseroan.

securities account in accordance with the prevailing tax laws and regulations.

6) The distribution of the Dividend Interim is implemented based on Article 72 of Law No.40 of 2007 on Limited Liability Company as amended with Law No.11 of 2020 on Job Creation ("Companies Law"), Decree of the Board of Directors of the PT Bursa Efek Indonesia No.Kep-00077/BEI/09-2021 on the Amendment of the Implementation Provisions for the Distribution of Share Dividends, the Distribution of Bonus Shares, and the Distribution of Interim Dividends, as well as Article 22 of the Company's Articles of Association.

Untuk keterangan lebih lanjut, silahkan menghubungi :

Corporate Secretary	:	Evan Kristian
Alamat	:	ADR Tower Lantai 19 Jl. Pantai Indah Kapuk Boulevard Kamal Muara, Penjaringan Jakarta Utara 14470
Telp	:	021 3951 8899
Email	:	corporate.secretary@pt-ifi.com

For further information, please contact the following :

Corporate Secretary	:	Evan Kristian
Address	:	ADR Tower 19th Floor Jl. Pantai Indah Kapuk Boulevard Kamal Muara, Penjaringan North Jakarta 14470
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