NOTICE TO STOCKHOLDERS

Dividends Distribution Tax Guidelines

This Notice is hereby given to all stockholders of **ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION** (the "Company") as of 12 November 2026 (the "Record Date" and the stockholders of the Record Date, the "Stockholders") on the following tax guidelines for the distribution of dividends. The Board of Directors of the Company, at the meeting convened and held on 16 October 2026, declared cash dividends in the amount of Php 0.42 per common share (the "Dividends"), payable on 10 December 2026 (the "Payment Date"). The Dividends payment will be made in Philippine Peso based on the PHP:USD exchange rate on the day the payment is processed.

A. PRESCRIBED FINAL WITHHOLDING TAX RATES ON DIVIDENDS

The cash dividends will be subject to the following final withholding tax rates (the "Dividend Tax") prescribed under the National Internal Revenue Code, as amended (the "Tax Code") provided that sufficient documentation is presented to establish taxpayer classification and status:

Taxpayers Classification	Final Withholding Tax Rate Under the Philippine Tax Code
Individual Filipino Citizen	Ten percent **(10%)**
Individual Resident Alien	Ten percent **(10%)**
Non-Resident Alien Individual Engaged in Trade or Business	Twenty percent **(20%)**
Non-Resident Alien Individual NOT Engaged in Trade or Business: a. Applying for Tax Relief b. Not applying for Tax Relief	• Five Percent **(5%)** to Twenty five percent **(25%)** depending on the applicable tax treaty • Twenty five percent **(25%)**
Domestic corporation	Not subject to tax **(0%)**
Resident foreign corporation	Not subject to tax **(0%)**
Non-resident foreign corporation a. Applying for Tax Relief b. Availing of Tax Sparing under the Tax Code c. Not Availing of Tax Relief or Exemption	• **5%** to **25%** depending on the applicable tax treaty • Fifteen percent **(15%)** • Twenty five percent **(25%)**
Foreign Governments	Not subject to tax **(0%)**
Financing institutions owned, controlled or enjoying refinancing from foreign governments, sovereign funds, and	Not subject to tax **(0%)**

International, Regional, or Multi-lateral Institutions	
International organizations	Not subject to tax **(0%)**
Retirement Funds	Not subject to tax **(0%)**

B. PRESCRIBED DOCUMENTARY REQUIREMENTS

In view of the more stringent documentary requirements of the Bureau of Internal Revenue ("BIR") for the substantiation of Stockholders' tax classification and status, the Company shall now request submission of the documents set forth below to Stock Transfer Service Inc., the Company's stock transfer agent (the "STA") (for certificated Stockholders) or to their respective Depository Participants (for scripless Stockholders) for the availment of the appropriate Dividend Tax rates. Stockholders shall also submit their Taxpayer Identification Number.

DOMESTIC CORPORATIONS/RESIDENT FOREIGN CORPORATIONS

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Domestic Corporation	• Original or Securities and Exchange Commission (SEC) Certified True Copy (CTC) of its Certificate of Registration and Articles of Incorporation	0%	25% (maximum tax rate)
Resident Foreign Corporation	• SEC-CTC of License to Do Business AND Latest General Information Sheet	0%	25% (maximum tax rate)

INDIVIDUAL FILIPINO CITIZENS

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Filipino Citizen	Photocopy of ANY of the following: • Valid Philippine Passport	10%	25% (maximum tax rate)

	• Valid Philippine Driver's License; or any valid issued government ID (e.g., SSS, GSIS, PRC)		

RESIDENT ALIENS

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Resident Aliens	• Photocopy of Passport with duly-stamped Philippine VISA (working or resident, as applicable) • Valid Alien Certificate of Registration (ACR) or I-Card or any other ID issued by the Bureau of Immigration AND	10%	25% (maximum tax rate)

NON-RESIDENT ALIENS ENGAGED IN TRADE OR BUSINESS (NRAETB)

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Non-Resident Alien Engaged in Trade or Business (NRAETB)	• Passport showing exact number of days of stay in the Philippines for an aggregate period or more than 180 days during the calendar year, OR • BIR Certificate of Registration (Form 2303) OR Tax Identification Number	20%	25% (maximum tax rate)

NON-RESIDENT ALIENS NOT ENGAGED IN TRADE OR BUSINESS (NRANETB)

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Non-Resident Alien NOT Engaged in Trade or Business (NRANETB) Availing of Tax Relief under BIRRMO 14-2021 as clarified under RMC 77-2021	• Certificate of Entitlement (COE) duly-issued by the BIR, OR • Original BIR Form 0901-D (Application for Treaty Purposes Form-Relief from Philippine Income Tax) with proof of receipt by the BIR ITAD with photocopy of the notarized, and consularized or apostilled Tax Residency Certificate duly issued by the Stockholder's respective foreign tax authority	5% to 20% Depending on the applicable tax treaty	25% (maximum tax rate)
NRANETB NOT Availing of Tax Relief	• None	25%	25%

NON-RESIDENT FOREIGN CORPORATIONS

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Non-Resident Foreign Corporations (NRFC) Availing of Tax Relief under BIR RMO 14-2021 as clarified under RMC 77-2021	• Certificate of Entitlement (COE) duly-issued by the BIR, OR • Original BIR Form 0901-D (Application for Treaty Purposes Form-Relief from Philippine income Tax) with ALL of the following: • proof of receipt by the BIR ITAD with photocopy of the notarized, and consularized or apostilled Tax Residency Certificate duly issued by	5% to 20% Depending on the applicable tax treaty	25% (maximum tax rate)

	the Stockholder's respective foreign tax authority • Authenticated or apostilled Articles/Memorandum of Incorporation (or equivalent document confirming its establishment or incorporation), with an English translation if in another language • Original Certificate of Non-registration or License to do Business issued by the SEC • Confirmation that the NRFC is not a fiscally transparent entity; otherwise, the following should be provided: (a) Copy of the law of the foreign country showing that tax is imposed on the owners or beneficiaries of the foreign fiscally transparent entity (b) List of owners/beneficiaries of the foreign entity (c) Proof of ownership of the foreign entity (d) Tax Residency Certificate issued by the concerned		
NRFC Availing of Tax Sparing under the Tax Code	• Certified true copy of the duly issued BIR ruling confirming the application of the tax Sparing OR	15%	25% (maximum tax rate)

	• All of the following documents: (a) original copy of apostilled or duly authenticated tax residency certificate (or its equivalent) issued by the tax authority of the country of domicile of the Stockholder showing proof of residence or domicile of the Stockholder (b) original copy of apostilled or duly authenticated copy of the Stockholder's articles of incorporation or proof of establishment in its country of residence (c) original copy of apostilled or duly authenticated special power of attorney issued by the Stockholder to its authorized representative (d) copy of the iaw of the country of domicile of the Stockhotder which provides for the exemption or tax credit for taxes paid in the Philippines (e) an authenticated document issued by the foreign tax authority of the country in which the Stockhotder is domiciled showing that the foreign government allowed a credit on the tax deemed paid in the Philippines or did not impose any tax on the dividends		
NRFC NOT Availing of Tax	• None	25%	25%

Relief, Tax Sparing, or Tax Exemption			

OTHER ENTITIES

Taxpayer Classification	Supporting Documentary Requirements	Withholding Tax Rates	
		With Supporting Documents	Without Supporting Documents
Foreign governments	• Certified true copy of the duly issued BIR Ruling confirming the exemption claimed; AND • Notarized, Apostilled, Consularized, Authenticated Certification issued by the Ministry of Finance or its equivalent that such foreign governments, financial institutions owned, controlled or enjoying refinancing from foreign governments, sovereign funds and international, regional or multi-lateral institutions established by foreign governments are entitled to tax exemption on dividend income	0%	25% (maximum tax rate)
Financing institutions owned, controlled or enjoying refinancing from foreign governments, sovereign funds, and International, regional, or muti-lateral Institutions established by foreign governments			
International organizations	• BIR ruling stating that income of is exempt from income and withholding tax as required by an obligation binding upon the Government of the Philippines	0%	25% (maximum tax rate)

Retirement funds	• BIR Registration of Retirement Fund OR • Recent BIR Ruling granting exemption	0%	25% (maximum tax rate)

C. SUBMISSION DATE

Kindly submit the documentary requirements on or before 18 November 2026. Otherwise, the maximum dividend tax rate shall be applied to the Dividends accordingly.

D. CONTACT INFORMATION

For any questions on the foregoing, you may contact any of the following:

STOCK TRANSFER SERVICE INC.
34F Unit D, Rufino Pacific Tower
6784 Ayala Avenue, Makati City,
Philippines Telephone:+632 8403
2410 / +632 8403 241

Fax:+63284032414
Look for: ***Mr.Richard D.Regala-rdregala@stocktransfer.com.ph***
Ms.Judelyn Obrigue-jpobrigue@stocktransfer.com.ph

ATLAS CONSOLIDATED MINING AND DEVELOPMENT CORPORATION

Investor Relations Office
Tel:+63 (32) 888 1200
E-mail Address: ir@atlasmining.com.ph
atlas1@atlasmining.com.ph

E. DISCLAIMER

- This Notice is not for publication or distribution, directly or indirectly, in or into, or to any person, resident and/or located in, any jurisdiction in which such publication or distribution would be prohibited by applicable law.

- The Stockholder undertakes to hold free and harmless and to indemnify the Company, its affiliates, and respective directors, officers, agents, and employees, against any and all obligations including any tax obligation, actions, charges, losses, claims, costs and other expenses that the Company may incur or be subjected to on account of the Company's reliance on the documentary submissions of the Stockholder in accordance with this Notice.

- The Stockholder further agrees and acknowledges that it will be solely responsible and liable for, and will promptly pay when due, any taxes, fees, charges, or other amounts (including interest and penalties) due to the BIR with respect to the Dividends. For this purpose, the Stockholder undertakes to pay to the Company upon written notification, the amounts that the Company may be required to pay to the BIR for any deficiency in the amount of tax withheld and remitted (including interest and penalties, if any).

- The Company is not obligated to secure a refund, or liable for failure to secure a refund, or for any charges, penalties, interests, or otherwise payable or paid in respect of a taxreclaim by the stockholder. Nothing herein constitutes tax advice. Please consult your own tax advisor on this matter.

- The Stockholder undertakes that it shall notify the Company and the STA of any change of circumstance, relevant treaty, law or regulation or any supervening event that may or would result in the dividend income being ineligible for the tax exemption or reduction or otherwise being made subject to tax, such as any suspension or revocation of the tax exemption ruling/tax exemption certificate or other similar documents within a reasonable time from the occurrence of any of the foregoing events and before the Payment Date.

- The Company values your privacy and ensures that appropriate security measures to protect your personal data are in place and reflected in every process where your personal information is involved. Nonetheless, as subject of the personal data collected and processed, it is important that you are aware of your rights provided under the Data Privacy Act of 2012.