

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

**JADWAL DAN TATA CARA
PEMBAGIAN DIVIDEN INTERIM**

Direksi Perseroan dengan ini mengumumkan kepada para pemegang saham Perseroan bahwa berdasarkan Keputusan Direksi Perseroan dan Surat Persetujuan Dewan Komisaris Perseroan tertanggal 29 Juli 2022, telah disetujui dan diputuskan mengenai penetapan dan pembagian Dividen Interim Perseroan untuk tahun buku 2022 sebesar Rp 200,- (dua ratus Rupiah) per saham, sehingga total dividen interim yang dibagikan adalah sejumlah Rp 574.438.673.200,- (lima ratus tujuh puluh empat miliar, empat ratus tiga puluh delapan juta, enam ratus tujuh puluh tiga ribu, dua ratus Rupiah).

Dividen interim akan dibagikan kepada para pemegang saham Perseroan yang namanya tercatat pada Daftar Pemegang Saham Perseroan pada tanggal 11 Agustus 2022 sampai dengan pukul 16.00 WIB (*recording date*) dengan ketentuan sebagai berikut:

A. Jadwal Pembagian Dividen Interim

Keterangan / Description	Tanggal / Date
Pengumuman kepada para pemegang saham <i>Announcement to the shareholders</i>	1 Agustus 2022 <i>1 August 2022</i>
Cum dividen di Pasar Reguler dan Negosiasi <i>Cum dividend at the Regular and Negotiation Markets</i>	9 Agustus 2022 <i>9 August 2022</i>
Ex dividen di Pasar Reguler dan Negosiasi <i>Ex dividend at the Regular and Negotiation Markets</i>	10 Agustus 2022 <i>10 August 2022</i>
Cum dividen di Pasar Tunai <i>Cum dividend at the Cash Market</i>	11 Agustus 2022 <i>11 August 2022</i>
Ex dividen di Pasar Tunai <i>Ex dividend at the Cash Market</i>	12 Agustus 2022 <i>12 August 2022</i>
Pembayaran dividen interim <i>Interim dividend payment</i>	24 Agustus 2022 <i>24 August 2022</i>

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

**THE SCHEDULE AND PROCEDURE
OF INTERIM DIVIDEND DISTRIBUTION**

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 29 July 2022, the determination and distribution of the Company's Interim Dividend for the 2022 financial year of Rp 200,- (two hundred Rupiah) per share has been approved and decided, therefore total interim dividend distributed shall be amounting to Rp 574,438,673,200,- (five hundred and seventy four billion, four hundred and thirty eight million, six hundred and seventy three thousand, two hundred Rupiah).

The interim dividend shall be distributed to the Company's Shareholders whose names are recorded in the Company's Shareholders Registrar on 11 August 2022 until 16.00 Western Indonesian Time (recording date) with the following provisions:

A. Schedule of Interim Dividend Distribution

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 11 Agustus 2022, kepada Biro Administrasi Efek (“BAE”) Perseroan:

PT Sinartama Gunita
Sinar Mas Land Plaza Menara I Lantai 9
Jln. M.H. Thamrin No. 51
Jakarta Pusat - 10350
Telp. : (021) 3922332 Fax. : (021) 3923003
- c. Atas pembayaran dividen tunai tersebut akan dikenakan Pajak Penghasilan sesuai Peraturan Perpajakan yang berlaku. Jumlah pajak yang dikenakan akan menjadi tanggungan Pemegang Saham Perseroan yang bersangkutan serta dipotong dari jumlah dividen tunai yang menjadi hak Pemegang Saham Perseroan yang bersangkutan.

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 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 11 August 2022, to the Share Registrar (“BAE”) of the Company:*

*PT Sinartama Gunita
Sinar Mas Land Plaza Tower I, 9th Floor
Jln. M.H. Thamrin No. 51
Central Jakarta - 10350
Ph. : (021) 3922332 Fax. : (021) 3923003*
- c. *Against the payment of such cash dividend, Income Tax will be imposed subject to the prevailing Tax Regulation. The amount of tax to be imposed shall be borne by the relevant Shareholders and withheld from the cash dividend of the relevant Shareholders.*

- 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 which its 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, 1 Agustus 2022 / 1 August 2022
PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk.
(PT SMART Tbk)
Direksi / Board of Directors