

PT Saraswanti Indoland Development Tbk



Sleman, 28 Juni 2024

Nomor : 007/CORSEC/SWID/VI/2024
Lampiran : -
Perihal : Penyampaian Jadwal dan Tata Cara Pembagian Dividen Tunai Tahun Buku 2023 PT Saraswanti Indoland Development Tbk
Re : *Submission of Cash Dividend Distribution Schedule and Procedures for Fiscal Year 2023 PT Saraswanti Indoland Development Tbk*

Yth.

PT Kustodian Sentral Efek Indonesia
Gedung Bursa Efek Jakarta Tower I, Lt. 5
Jl. Jend Sudirman Kav 52-53, Senayan, Kebayoran Baru,
Jakarta Selatan, 12190

Dengan hormat,

Merujuk pada keputusan dalam Mata Acara Kedua Rapat Umum Pemegang Saham Tahunan PT Saraswanti Indoland Development Tbk yang diadakan pada hari Rabu, 26 Juni 2024, dengan ini memberitahukan bahwa dividen sebesar IDR5.888.960.697 (Lima Miliar Delapan Ratus Delapan Puluh Delapan Juta Sembilan Ratus Enam Puluh Ribu Enam Ratus Sembilan Puluh Tujuh Rupiah) akan dibagikan kepada para pemegang saham dalam bentuk dividen tunai. dengan Jadwal dan Tata Cara Pembagian Dividen Tunai Tahun Buku 2023 sebagai berikut:

Referring to the decision in the Second Agenda of the Annual General Meeting of Shareholders of PT Saraswanti Indoland Development Tbk which was held on Wednesday, 26 June 2024, we hereby inform you that dividends amounting to IDR5,888,960,697 (Five Billion Eight Hundred Eighty Eight Million Nine Hundred Sixty Thousand Six Hundred and Ninety Seven Rupiah) will be distributed to shareholders in the form of cash dividends. with the Schedule and Procedures for Distribution of Cash Dividends for the 2023 Financial Year as follows:

Jadwal Pembagian Dividen Tunai **Cash Dividend Distribution Schedule**

No.	Keterangan/ Description	Tanggal/ Date
1.	Cum Dividen Tunai di Pasar Reguler dan Negosiasi/ <i>Cum Cash Dividend in Regular and Negotiated Market</i>	4 Juli 2024/ <i>July 4th, 2024</i>
2.	Ex Dividen Tunai di Pasar Reguler dan Negosiasi/ <i>Cash Ex Dividend in Regular and Negotiated Market</i>	5 Juli 2024/ <i>July 5th, 2024</i>
3.	Cum Dividen Tunai di Pasar Tunai/ <i>Cash Cum Dividend in Cash Market</i>	8 Juli 2024/ <i>July 8th, 2024</i>
4.	Ex Dividen Tunai di Pasar Tunai/ <i>Cash Ex Dividend in Cash Market</i>	9 Juli 2024/ <i>July 9th, 2024</i>
5.	Pembagian Dividen Tunai (selambatnya)/ <i>Cash Dividend Distribution (latest)</i>	26 Juli 2024/ <i>July 26th, 2024</i>

A MEMBER OF SARASWANTI GROUP

OFFICE: Mataram City, Jl. Palagan Tentara Pelajar Km 7. Sleman, Yogyakarta 55581, PHONE. +6274 - 4462345, +6274-883866
E-Mail: swid@saraswanti.com WEBSITE: www.saraswantiproperty.com

Tata Cara Pembagian Dividen Tunai

Procedure for Cash Dividends Distribution

1. Dividen tunai akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan pada tanggal 8 Juli 2024 sampai dengan pukul 16.00 Waktu Indonesia Barat ("Record Date").

Cash dividends will be distributed to Shareholders whose names are recorded in the Company's Register of Shareholders on July 8th, 2024 until 16.00 PM West Indonesia Time ("Record Date").

2. Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif PT Kustodian Sentral Efek Indonesia ("KSEI"), pembagian dividen tunai akan didistribusikan oleh KSEI selambatnya pada tanggal 26 Juli 2024 melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Konfirmasi hasil pendistribusian dividen tunai akan disampaikan oleh KSEI kepada Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Selanjutnya Pemegang Saham akan menerima informasi mengenai pembagian dividen tunai dari Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Sedangkan bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI (Pemegang Saham warkat/script), pembagian dividen tunai akan ditransfer langsung ke rekening Bank milik Pemegang Saham yang bersangkutan.

For a Shareholder whose shares are placed in the collective custody of PT Kustodian Sentral Efek Indonesia ("KSEI"), the cash dividends will be distributed by KSEI no later than July 26th, 2024 through the Securities Company and/or the Custodian Bank with which the Shareholder opened a securities account. A confirmation of the proceeds from cash dividends distribution will be provided by KSEI to the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account. Furthermore, the Shareholder will obtain information regarding the cash dividends' distribution from the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account.

3. Atas pembayaran dividen tunai kepada Pemegang Saham Wajib Pajak Dalam Negeri ("WPDN") tidak akan dilakukan pemotongan Pajak Penghasilan, sedangkan atas pembayaran dividen tunai kepada Pemegang Saham Wajib Pajak Luar Negeri ("WPLN") akan dilakukan pemotongan Pajak Penghasilan sesuai dengan ketentuan perpajakan yang berlaku pada saat Record Date. Pelaksanaan kewajiban Pajak Penghasilan atas dividen yang diterima oleh Pemegang Saham WPDN adalah menjadi kewajiban Pemegang Saham WPDN yang bersangkutan dan dilaksanakan oleh masing-masing Pemegang Saham WPDN.

The cash dividends to be paid to a Shareholder with status as a Domestic Taxpayer ("Wajib Pajak Dalam Negeri, or WPDN") will not be subject to Income Tax withholding, whereas the cash dividends to be paid to a Shareholder with status of Foreign Taxpayer ("Wajib Pajak Luar Negeri, or WPLN") will subject to Income Tax withholding in accordance with the applicable tax provisions as of the Record Date.



The Income Tax obligation arising in connection with the dividends received by the Shareholder with status of WPDN constitutes the responsibility of the relevant Shareholder and must be fulfilled by the relevant Shareholder with status of WPDN on their own.

4. Bagi Pemegang Saham yang merupakan WPDN berbentuk badan hukum, yang belum menyerahkan Nomor Pokok Wajib Pajak (“NPWP”) kepada Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek, diharuskan menyampaikan NPWP kepada KSEI melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek, paling lambat tanggal 8 Juli 2024, pukul 16.00 Waktu Indonesia Barat.

A Shareholder with WPDN status in the form of legal entity, that has not provided the Taxpayer Identification Number (“Nomor Pokok Wajib Pajak, or NPWP”) to the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account, such Shareholder is required to provide the NPWP to KSEI through the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account, no later than July 8th, 2024, at 16:00 PM Western Indonesia Time.

5. Bagi Pemegang Saham yang merupakan WPLN yang negaranya mempunyai Persetujuan Penghindaran Pajak Berganda (“P3B”) atau Tax Treaty dengan Republik Indonesia, dapat memanfaatkan pemotongan pajak dengan tarif yang lebih rendah (sesuai P3B) dari tarif normal pemotongan Pajak Penghasilan (“PPh”) sebesar 20% jika dapat memenuhi persyaratan yang 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 berupa Form DGT asli yang diisi dengan benar, lengkap, jelas, ditandatangani, dan telah mendapat pengesahan dari pejabat berwenang negara mitra (jika pengesahan tidak ada, dapat diganti dengan asli Certificate of Residence (CoR) dalam Bahasa Inggris kepada KSEI sesuai dengan ketentuan yang ditetapkan oleh KSEI). Namun, jika selama tahun 2022, WPLN sudah pernah bertransaksi dan sudah memberikan Form DGT asli yang dilengkapi dengan CoR kepada Wajib Pajak di Indonesia, maka SKD DGT dapat digantikan dengan softcopy Tanda Terima SKD yang sudah terdaftar pada website resmi eSKD. Apabila belum menyerahkan dokumen dimaksud sampai dengan batas waktu yang ditetapkan oleh KSEI, maka atas pembayaran dividen tunai kepada pemegang saham WPLN tersebut akan dikenakan pemotongan PPh Pasal 26 dengan tarif tertinggi, yaitu sebesar 20% dikenakan pemotongan PPh Pasal 26 dengan tarif tertinggi, yaitu sebesar 20%.

A Shareholder with WPLN status from a country with which the Republic of Indonesia has entered into a Double Taxation Agreement (“DTA”) or Tax Treaty, may take advantage of withholding tax with a lower rate (according to DTA), being less than the normal rate of Income Tax withholding (“PPh, or Income Tax”) of 20% provided that such Shareholder meets the requirements stipulated in Regulation of the Directorate



General of Taxes No. PER-25/PJ/2018 dated 21 November 2018 concerning the Procedure for Implementing of DTAs, namely by submitting a Certificate of Domicile

("CoD") of WPLN in the form of the original DGT form, which has been filled out correctly, completely, clearly, signed, and certified by the competent officer in the country of the counterparty (if there is no validation, such document may be substituted with the original Certificate of Residence ("CoR") in English language to KSEI in accordance with the provisions stipulated by KSEI). However, if during the year 2022, WPLN has conducted a transaction and has provided the original DGT form accompanied by the CoR to a Taxpayer in Indonesia, the CoD in the form of the DGT Form may be substituted with a softcopy of the CoD Receipt that has been registered on the e-CoD official website. If the said document has not been submitted by the time limit determined by KSEI, then the payment of cash dividends to a Shareholder with WPLN status will be subject to Income Tax withholding under Article 26 at the maximum rate imposed of 20%.

6. Menurut ketentuan peraturan perpajakan yang berlaku saat ini, dividen yang diterima Wajib Pajak Orang Pribadi Dalam Negeri ("WPOPDN") tidak lagi dipotong PPh dan dikecualikan sebagai objek pajak, sepanjang dividen tersebut diinvestasikan di Indonesia dalam jangka waktu tertentu, serta terdapat kewajiban untuk menyampaikan laporan realisasi investasi. Lebih lanjut, apabila WPOPDN tidak memenuhi ketentuan investasi, maka atas dividen yang diterima oleh WPOPDN terutang pajak penghasilan saat dividen diterima/diperoleh dan wajib disetor sendiri oleh WPOPDN; sebagaimana diatur dalam Peraturan Pemerintah No. 9 Tahun 2021 ("PP9") dan Peraturan Menteri Keuangan No. 18 Tahun 2021 ("PMK18").

According to the provisions of the current tax regulations, the dividends received by Domestic Individual Taxpayer ("Wajib Pajak Orang Pribadi Dalam Negeri, or WPOPDN") are no longer deducted from Income Tax and are excluded as tax objects, as long as the dividends are invested in Indonesia within a certain period of the time, and there is an obligation to submit an investment realization report. Furthermore, if the WPOPDN does not meet the investment requirements, then the dividends received by the WPOPDN is payable with income tax when the dividends is received/earned and must be paid by the WPOPDN itself; as regulated in Government Regulation No. 9 of 2021 ("PP9") and Minister of Finance Regulation No. 18 of 2021 ("PMK18").

7. Pemotongan PPh dilaksanakan sesuai dengan peraturan perpajakan yang berlaku pada Record Date. Jika terdapat peraturan perpajakan yang baru terbit setelah dilaksanakan pemotongan PPh tetapi berlaku surut ke Record Date dan dapat saja menyebabkan kelebihan pemotongan PPh, maka penyelesaian pengembalian pajak dilakukan melalui mekanisme pengembalian pajak yang seharusnya tidak terutang sesuai dengan ketentuan perpajakan yang berlaku (sampai dengan pengumuman ini terbit, yaitu Peraturan Menteri Keuangan No. 187/PMK.03/2015) yang dilakukan oleh masing-masing pemegang saham yang terdampak peraturan tersebut.



The Income Tax withholding is carried out in accordance with the applicable tax regulations on the Record Date. If a new tax regulation is issued after the Income Tax withholding is made but applies retroactively to the Record Date, and resulting overwithholding of Income Tax, then the settlement of the refund of the overwithheld tax is carried out through a tax refund mechanism that should not be payable in accordance with the applicable tax provisions (as of the date of this announcement is published, namely Regulation of the Minister of Finance No. 187/PMK.03/2015) which is carried out by each Shareholder affected by the regulation.

8. Bagi Pemegang Saham yang sahamnya disimpan dalam penitipan kolektif KSEI, bukti pemotongan pajak dividen tunai dapat diambil di Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekening efek. Bagi Pemegang Saham warkat/script, bukti pemotongan pajak dividen tunai diambil di Biro Administrasi Efek Perseroan, yaitu PT BIMA REGISTRA, Satrio Tower, Lantai 9 Zona AA, Jalan Prof. Dr. Satrio Blok C4, Kav. 6-7, Kuningan Setiabudi, Jakarta Selatan - 12950, Indonesia, Telp.: (+6221) 25984818.

For a Shareholder whose shares are placed in the collective custody of KSEI, the proof of withholding tax for cash dividends can be collected at the Securities Company and/or the Custodian Bank with which the Shareholder has opened a securities account. For any holder of shares with physical certificates, the proof of withholding tax for cash dividends can be collected at the Company's Securities Administration Bureau, namely PT BIMA REGISTRA, Satrio Tower, 9th floor Zone AA, Jalan Prof. Dr. Satrio Block C4, Kav. 6-7, Kuningan Setiabudi, South Jakarta - 12950, Indonesia, Telp.:(+6221) 25984818.

9. Bagi Perusahaan Efek dan/atau Bank Kustodian yang memiliki catatan elektronik untuk saham Perseroan dalam penitipan kolektif KSEI, diminta untuk menyerahkan data Pemegang Saham dan dokumen status pajaknya kepada KSEI dalam jangka waktu yang ditentukan oleh ketentuan KSEI.

The Securities Company and/or the Custodian Bank that retains the electronic records of the Company's shares that are placed in the collective custody of KSEI are kindly requested to provide the Shareholders' data and any documents showing their tax status to KSEI within the period determined by the provisions of KSEI.

10. Apabila terdapat masalah perpajakan di kemudian hari atau klaim atas dividen tunai yang telah dibayarkan kepada dan diterima oleh Pemegang Saham yang sahamnya disimpan dalam penitipan kolektif KSEI selain kondisi pada butir-butir di atas, diminta untuk menyelesaikannya dengan Perusahaan Efek dan/atau Bank Kustodian dimana pemegang saham membuka rekening efek dengan merujuk pada ketentuan perpajakan yang berlaku.

In the event of any tax issues hereafter arising or any claims in relation to the cash dividends already paid out to and received by the Shareholders whose shares are placed in the collective custody of KSEI, other than the circumstances described above, the relevant Shareholders are kindly requested to settle the issues or claims with the



PT Saraswanti Indoland Development Tbk



Securities Company and/or the Custodian Bank with which the Shareholders have opened a securities account in accordance with applicable tax provisions.

Demikian informasi ini kami sampaikan. Atas perhatiannya, kami ucapkan terima kasih.
We hereby convey this information. Thank you for your attention.

Hormat kami,
PT Saraswanti Indoland Development Tbk

Agung Cucun Setiawan
Direktur Pengembangan Bisnis & Sekretaris Perusahaan
Business Development Director & Corporate Secretary

A MEMBER OF SARASWANTI GROUP

OFFICE: Mataram City, Jl. Palagan Tentara Pelajar Km 7. Sleman, Yogyakarta 55581, PHONE. +6274 - 4462345, +6274-883866
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