

PT SARANA MENARA NUSANTARA TBK
PENGUMUMAN JADWAL DAN TATA CARA PEMBAGIAN DIVIDEN INTERIM TAHUN BUKU 2023
SCHEDULE AND PROCEDURE ANNOUNCEMENT
FOR DISTRIBUTION OF INTERIM DIVIDENDS FOR FINANCIAL YEAR 2023

Berdasarkan keputusan Direksi Perseroan PT Sarana Menara Nusantara Tbk (“**Perseroan**”) sebagaimana dimaksud dalam Surat Keputusan Direksi Perseroan tanggal 5 Desember 2023 serta persetujuan Dewan Komisaris Perseroan sebagaimana dimaksud dalam Surat Keputusan Dewan Komisaris tanggal 5 Desember 2023, dengan ini diberitahukan kepada para pemegang saham Perseroan bahwa Perseroan akan melaksanakan pembagian dividen interim sebesar Rp6,- (enam Rupiah) per saham untuk tahun buku 2023. Adapun jadwal dan tata cara pembagian dividen interim untuk tahun buku 2023 adalah sebagai berikut:

*In accordance with the approval of the Board of Directors of PT Sarana Menara Nusantara Tbk (the “**Company**”) as mentioned in Resolutions of Board of Directors of the Company dated 5 December 2023 and approval of the Board of Commissioners of the Company as stated in Resolutions of Board of Commissioners dated 5 December 2023, it is hereby notified to all the Shareholders of the Company that the Company will distribute interim dividends of IDR6 (six Rupiah) per share for the financial year 2023. The schedule and procedure of interim dividends for the financial year 2023 are as follows:*

A. JADWAL/SCHEDULE

No.	Kegiatan/Description	Tanggal/Date
1.	Pengumuman di Bursa Efek Indonesia dan Website Perseroan <i>Announcement on the Indonesia Stock Exchange and Company’s Website</i>	6 Desember 2023 <i>6 December 2023</i>
2.	Akhir Periode Perdagangan Saham Dengan Hak Dividen (Cum Dividen) <i>End of Trading Period for Shares with Dividend Rights (Cum Dividend)</i> <ul style="list-style-type: none"> • Pasar Reguler dan Pasar Negosiasi <i>Regular Market and Negotiated Market</i> • Pasar Tunai <i>Cash Market</i> 	14 Desember 2023 <i>14 December 2023</i> 18 Desember 2023 <i>18 December 2023</i>
3.	Awal Periode Perdagangan Saham Tanpa Hak Dividen (Ex Dividen) <i>Start of Trading Period for Shares without Dividend Rights (Ex Dividend)</i> <ul style="list-style-type: none"> • Pasar Reguler dan Pasar Negosiasi <i>Regular Market and Negotiated Market</i> • Pasar Tunai <i>Cash Market</i> 	15 Desember 2023 <i>15 December 2023</i> 19 Desember 2023 <i>19 December 2023</i>
4.	Tanggal Daftar Pemegang Saham yang berhak atas Dividen (Record Date) <i>Record Date to determine the shareholders’ eligibility for Dividends</i>	18 Desember 2023 <i>18 December 2023</i>
5.	Tanggal Pembayaran Dividen Interim Tahun Buku 2023 <i>Date of Payment of Interim Dividends for the Financial Year 2023</i>	22 Desember 2023 <i>22 December 2023</i>

B. TATA CARA PEMBAGIAN DIVIDEN INTERIM PROCEDURE FOR DISTRIBUTION OF INTERIM DIVIDENDS

1. Dividen interim akan dibagikan kepada pemegang saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan tanggal 18 Desember 2023 pukul 16.15 WIB (*record date*).
Interim dividends will be distributed to the shareholders recorded in the Company's Register of Shareholders as of 18 December 2023 at 16.15 West Indonesia Time (record date).
2. Bagi pemegang saham yang sahamnya disimpan dalam penitipan kolektif PT Kustodian Sentral Efek Indonesia ("KSEI"), pembagian dividen interim akan didistribusikan oleh KSEI pada tanggal 22 Desember 2023 melalui Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek. Konfirmasi hasil pendistribusian dividen interim akan disampaikan oleh KSEI kepada Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek. Selanjutnya pemegang saham akan menerima informasi mengenai pembagian dividen interim dari Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek. Sedangkan bagi pemegang saham yang sahamnya tidak disimpan dalam penitipan kolektif KSEI (pemegang saham warkat/*script*), pembagian dividen interim akan ditransfer langsung ke rekening Bank milik pemegang saham yang bersangkutan.
For shareholders whose shares are placed in the collective custody of PT Kustodian Sentral Efek Indonesia ("KSEI"), the interim dividends will be distributed by KSEI on 22 December 2023 through the Securities Company or the Custodian Bank with which the shareholders have opened their securities account. A confirmation of the proceeds from the interim dividend payment will be provided by KSEI to the Securities Company or the Custodian Bank with which the shareholders have opened their securities account. Furthermore, the shareholders will also obtain information on the distribution of the interim dividends from the Securities Company or the Custodian Bank with which the shareholder have opened their securities account. However, for shareholders whose shares are not placed in the collective custody of KSEI (holder of shares with physical certificates), the interim dividends will be directly transferred to the bank account of the relevant shareholders.
3. Atas pembayaran dividen interim kepada pemegang saham Wajib Pajak Dalam Negeri (WPDN) tidak akan dilakukan pemotongan Pajak Penghasilan, sedangkan atas pembayaran dividen interim kepada pemegang saham Wajib Pajak Luar Negeri (WPLN) akan dilakukan pemotongan Pajak Penghasilan sesuai dengan ketentuan perpajakan yang berlaku. Kewajiban pembayaran dan pelaporan Pajak Penghasilan atas dividen yang diterima oleh pemegang saham Wajib Pajak Dalam Negeri (WPDN) adalah menjadi kewajiban pemegang saham Wajib Pajak Dalam Negeri (WPDN) yang bersangkutan.
For the payment of interim dividends to Domestic Taxpayer shareholders, Income Tax will not be withheld, whereas for the payment of interim dividends to Foreign Taxpayer shareholders, Income Tax will be withheld in accordance with the prevailing tax regulation. The obligation to pay and report the income tax on dividend received by Domestic Taxpayer shareholders is the obligation for the relevant Domestic Taxpayer shareholders.
4. Bagi pemegang saham yang merupakan Wajib Pajak Dalam Negeri (WPDN) berbentuk badan hukum, yang belum menyerahkan Nomor Pokok Wajib Pajak (NPWP) kepada Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek, diharuskan menyampaikan NPWP kepada KSEI melalui Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek, paling lambat tanggal 18 Desember 2023 pukul 16.15 WIB.
If the shareholder is a legal entity with a Resident Taxpayer status, but has not provided its Taxpayer Identification Number (Nomor Pokok Wajib Pajak, NPWP) to the Securities Company or the Custodian Bank with which the shareholder has opened a securities account, the relevant shareholder is required to provide its NPWP to KSEI through the Securities Company or the Custodian Bank with which the shareholder has opened a securities account, no later than 18 December 2023, 16:15 West Indonesia Time.
5. Bagi pemegang saham yang merupakan Wajib Pajak Luar Negeri (WPLN) yang negaranya mempunyai Persetujuan Penghindaran Pajak Berganda (P3B) atau Tax Treaty dengan Republik Indonesia dan pemotongan pajaknya akan menggunakan tarif berdasarkan P3B, maka wajib memenuhi persyaratan yang diatur dalam Peraturan Direktur Jenderal Pajak nomor PER – 25/PJ/2018 tanggal 21 Nopember 2018 tentang Tata Cara Penerapan P3B, yaitu harus menyampaikan dokumen Surat Keterangan Domisili Wajib Pajak Luar Negeri (SKD WPLN) yang diterbitkan oleh

Ministry of Finance Republic of Indonesia Directorate General of Taxes atau Form DGT yang telah diisi dengan lengkap dan benar sesuai dengan ketentuan yang berlaku (termasuk pengesahan pada Form DGT oleh Pejabat Kantor Pajak yang berwenang di negara mitra P3B dengan membubuhkan tanda tangan atau memberikan legalisasi yang setara sesuai dengan kelaziman di Negara mitra P3B) kepada KSEI paling lambat tanggal 18 Desember 2023 pukul 16.15 WIB, atau sesuai dengan ketentuan yang ditetapkan oleh KSEI. Apabila sampai dengan batas waktu tersebut atau yang ditetapkan oleh KSEI, belum menyerahkan dokumen dimaksud, maka atas pembayaran dividen interim kepada pemegang saham WPLN tersebut akan dikenakan pemotongan PPh Pasal 26 dengan tarif tertinggi yaitu sebesar 20%.

Catatan:

- Apabila Form DGT tidak disahkan dan ditandatangani oleh Pejabat Kantor Pajak yang berwenang di negara mitra P3B atau tidak ada legalisasi yang setara sesuai dengan kelaziman di negara mitra P3B, maka tanda pengesahan tersebut dapat digantikan dengan melampirkan Certificate of Residence (COR) atau Certificate of Domicile (COD) yang:
 - a. menggunakan bahasa Inggris dan memuat informasi tentang WPLN;
 - b. mencantumkan tanggal penerbitannya; dan
 - c. mencantumkan tahun pajak berlakunya.

If the shareholder is a Non-Resident Taxpayer from a country with which the Republic of Indonesia has entered into a Double Taxation Agreement (DTA) or Tax Treaty and is subject to tax withholding at a rate as specified under the DTA, such shareholder is required to comply with the requirements as stipulated by Regulation of the Directorate General of Taxes number PER – 25/PJ/2018 dated 21 November 2018 regarding the Guidelines on DTA Implementation, i.e. to file with KSEI Form DGT, duly completed according to the applicable rules and regulations (including validation of Form DGT by the competent Officer of the Tax Office in the country of the counterparty to the DTA in the form of signature or any other validation marks of similar nature as generally applicable or required in the country of the counterparty to the DTA), no later than 18 December 2023, 16:15 West Indonesia Time, or as otherwise stipulated by KSEI. If the shareholder fails to provide such document within such time frame or as otherwise stipulated by KSEI, then the interim dividends payable to such Non-Resident Taxpayer will be subject to withholding for income tax under Article 26 of the Tax Law (PPh Pasal 26) at the maximum rate imposed by law, i.e. 20%.

Note:

- *If Form DGT is not validated nor signed by the authorized Officer of the Tax Office in the country of the counterparty to the DTA or there is no validation of similar nature as generally applicable or required in the country of the counterparty to the DTA, then a Certificate of Residence (COR) or Certificate of Domicile (COD) may be submitted in place of the validation, provided that such COR or COD:*
 - d. is written in English and contains information on the Non-Resident Taxpayer;*
 - e. sets out the issuance date; and*
 - f. specifies the applicable tax year.*
6. Bagi pemegang saham yang sahamnya disimpan dalam penitipan kolektif KSEI, bukti pemotongan pajak dividen interim dapat diambil di Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek. Bagi pemegang saham warkat/script, bukti pemotongan pajak dividen interim diambil di Biro Administrasi Efek Perseroan, yaitu PT RAYA SAHAM REGISTRA, Gedung Plaza Sentral, Lt.2, Jl. Jendral Sudirman Kav. 47-48, Jakarta 12930, telp. (021) 252 5666
- For the shareholders whose shares are placed in the collective custody of KSEI, the withholding tax certificate in respect of the income tax on the interim dividends can be collected at the Securities Company or the Custodian Bank with which the shareholder has opened a securities account. For any holder of shares with physical certificates, the withholding tax certificate in respect of the income tax on the interim dividend can be collected at the Securities Administration Bureau of the Company, namely PT RAYA SAHAM REGISTRA, Gedung Plaza Sentral, Fl. 2, Jl. Jendral Sudirman Kav. 47-48, Jakarta 12930, Phone. (021) 252 5666*
7. Bagi Perusahaan Efek 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 1 (satu) hari setelah tanggal pencatatan Daftar Pemegang Saham atau sesuai dengan ketentuan KSEI.

The Securities Company or the Custodian Bank that keeps 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 a period of 1 (one) day after the record date or as otherwise stipulated by KSEI.

8. Apabila terdapat masalah perpajakan di kemudian hari atau klaim atas dividen interim yang telah diterima maka pemegang saham yang sahamnya disimpan dalam penitipan kolektif KSEI diminta untuk menyelesaikannya dengan Perusahaan Efek atau Bank Kustodian dimana pemegang saham membuka rekening efek.

In the event of any tax issues in the future or any claim in relation to the interim dividends that have been paid out to and received by the shareholder whose shares are placed in the collective custody of KSEI, such shareholder is required to settle such issues or claim with the Securities Company or the Custodian Bank with which the shareholder has opened a securities account.

Pengumuman ini merupakan pemberitahuan resmi dari Perseroan. Perseroan tidak mengeluarkan surat pemberitahuan secara khusus kepada pemegang saham.

This announcement serves as an official notification from the Company. The Company does not issue any other specific notice to the shareholders.

Jakarta, 6 Desember/December 2023
PT SARANA MENARA NUSANTARA Tbk
DIREKSI/BOARD OF DIRECTORS