



PT BUDI STARCH & SWEETENER Tbk
(Member of Sungai Budi Group)
Fully Integrated Cassava Based-Industry
("Perseroan")

Jadwal Dan Tata cara Pembayaran Dividen Interim Tunai

Pembayaran Dividen Interim Tunai akan dilaksanakan dengan jadwal dan tata cara sebagai berikut :

1. Jadwal Pembagian Dividen Tunai

No.	Keterangan	Tanggal
1.	Pengumuman di situs web Bursa Efek Indonesia (BEI), situs web Perseroan (www.budistarchsweetener.com)	2 November 2023
2.	Cum Dividen di Pasar Reguler dan Pasar Negosiasi	10 November 2023
3.	Ex Dividen di Pasar Reguler dan Pasar Negosiasi	13 November 2023
4.	Recording Date	14 November 2023
5.	Cum Dividen di Pasar Tunai	14 November 2023
6.	Ex Dividen di Pasar Tunai	15 November 2023
7.	Pembayaran Dividen Tunai	1 Desember 2023

2. Mekanisme Pembagian Dividen Tunai:

1. Dividen tunai akan dibagikan kepada Pemegang Saham yang namanya tercatat dalam Daftar Pemegang Saham Perseroan ("**DPS**") atau recording date pada tanggal 14 November 2023 dan/atau pemilik saham Perseroan pada sub rekening efek di PT Kustodian Sentral Efek Indonesia ("**KSEI**") pada penutupan perdagangan tanggal 14 November 2023.
2. Bagi Pemegang Saham yang sahamnya dimasukkan dalam penitipan kolektif KSEI, pembayaran dividen tunai dilaksanakan melalui KSEI dan akan didistribusikan ke dalam rekening perusahaan Efek dan/atau Bank Kustodian pada tanggal 1 Desember 2023. Bukti pembayaran dividen tunai akan disampaikan oleh KSEI kepada Pemegang Saham melalui Perusahaan Efek dan/atau Bank Kustodian dimana Pemegang Saham membuka rekeningnya. Sedangkan bagi Pemegang Saham yang sahamnya tidak dimasukkan dalam penitipan kolektif KSEI maka pembayaran dividen tunai akan ditransfer ke rekening Pemegang Saham.
3. Dividen tunai tersebut akan dikenakan pajak sesuai dengan peraturan perundang-undangan perpajakan yang berlaku. Jumlah pajak yang dikenakan akan menjadi tanggungan Pemegang Saham yang bersangkutan serta dipotong dari jumlah dividen tunai yang menjadi hak Pemegang Saham yang bersangkutan.
4. Bagi Pemegang Saham yang merupakan Wajib Pajak Dalam Negeri yang berbentuk badan hukum yang belum mencantumkan Nomor Pokok Wajib Pajak ("**NPWP**") diminta menyampaikan NPWP kepada KSEI atau Biro Administrasi Efek ("**BAE**") PT Sinartama Gunita dengan alamat Sinar Mas Land Plaza Menara 1 Lantai 9, Jl. M.H. Thamrin No. 51, Jakarta 10350, paling lambat tanggal 14 November 2023 pada pukul 16.00 WIB. Tanpa pencantuman NPWP, dividen tunai yang dibayarkan kepada Wajib Pajak Dalam Negeri tersebut akan dikenakan Pajak Penghasilan (PPH) sesuai ketentuan perundangan yang berlaku.
5. Bagi Pemegang Saham yang merupakan Wajib Pajak Luar Negeri yang pemotongan pajaknya akan menggunakan tarif berdasarkan Persetujuan Penghindaran Pajak Berganda ("**P3B**") wajib memenuhi persyaratan pasal 26 Undang-undang pajak penghasilan No. 36 Tahun 2008 tentang perubahan keempat atas Undang-undang No. 7 Tahun 1983 tentang Pajak Penghasilan serta menyampaikan form DGT-1 atau DGT-2 yang telah dilegalisasi oleh Kantor Pelayanan Pajak Perusahaan Masuk Bursa kepada KSEI atau BAE sesuai dengan ketentuan KSEI. Tanpa adanya dokumen dimaksud, dividen tunai yang dibayarkan akan dikenakan Pajak Penghasilan (PPH) pasal 26 sesuai ketentuan perundangan yang berlaku.

Jakarta, 2 November 2023

PT BUDI STARCH & SWEETENER TBK

Direksi



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Cash Interim Dividend Distribution Schedule

Interim Cash Dividend payments will be carried out according to the following schedule and procedures belows:

1. Cash Dividend Distribution Schedule

No.	Description	Date
1.	Announcement through the Indonesia Stock Exchange (Bursa Efek Indonesia) website, the Company's website (www.budistarchsweetener.com)	November 2 nd , 2023
2.	Cum Dividend in the Regular Market and Negotiation Market	November 10 th , 2023
3.	Ex Dividend in the Regular Market and Negotiation Market	November 13 th , 2023
4.	Recording Date	November 14 th , 2023
5.	Cum Dividend in the Cash Market	November 14 th , 2023
6.	Ex Dividend in the Cash Market	November 15 th , 2023
7.	Cash Dividend Payment	December 1 st , 2023

2. Cash Dividend Distribution:

1. Cash Dividend will be distributed to the Shareholders whose name is listed on the Shareholders List of the Company (“**DPS**”) or the recording date on November 14th, 2023 and/or owner of Company shares in sub-accounts in PT Kustodian Sentral Efek Indonesia (“**KSEI**”) on the closing day trade on November 14th, 2023.
2. For Shareholders whose shares are included in KSEI's collective deposit, the cash dividend payment is conducted through KSEI and will be distributed to the Securities' company account and/or Custodian Bank on December 1st, 2023. Evidence of cash dividend payment will be given by KSEI to Shareholders through the Security Companies and/or Custodian Bank where the Shareholders open their account. While the Shareholders whose shares aren't included in KSEI's collective deposit, the cash dividend payment will be transferred to the Shareholder's account.
3. The cash dividend will be subject to taxes in accordance to current tax laws. The tax that will be implement will become the burden of the shareholder and deducted from the total cash dividend that is rightfully the Shareholder's.
4. For Shareholders who are Domestic Taxpayers in the form of legal entity who have not given their Taxpayer Identification Number (“**NPWP**”) they are required to provide the NPWP to KSEI or Securities Administration Bureau (“**BAE**”) PT Sinarjaya Gunita with the address Sinar Mas Land Plaza Menara 1 9th Floor, Jl. M.H. Thamrin No. 51, Jakarta 10350, at the latest November 14th, 2023 on 16:00 Indonesia Western Time. Without a valid NPWP, the cash dividend paid to the Domestic Taxpayer will be subject to Income Tax (PPh) in accordance with applicable laws.
5. For Shareholders who are Foreign Taxpayers whose tax deduction is using a tariff based on the Double Taxation Avoidance Agreement (“**P3B**”), they are obliged to fulfill Article 26 Income Tax Law No. 36 Year 2008 on the fourth changes to Law No. 7 Year 1983 on Income Tax and submission of form DGT-1 or DGT-2 that already legalized by the Tax Services Office for Corporate Entering the Stock Exchange (Kantor Pelayanan Pajak Perusahaan Masuk Bursa) to KSEI or BAE according to the regulation of KSEI. Without the intended document, the cash dividend paid will be subject to Income Tax (PPh) article 26 in accordance with applicable laws.

Jakarta November 2nd, 2023

PT BUDI STARCH & SWEETENER TBK
The Board of Directors