

No : KSEI-15877/JKS/0613

Jakarta, 27 June 2013

Board of Directors - Account Holder

PT. Kustodian Sentral Efek Indonesia (KSEI)

Re : Schedule of Cash Dividend Distribution of PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk (PT. SMART Tbk) (SMAR) Shares

Based on the information that we have received from the Issuer,

Name : **PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk (PT. SMART Tbk)**
Share Code and Name : **SMART Tbk**
Share ISIN Code : **SMAR , SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk**

Cash Dividend distribution ratio is the 1 of each share entitled to IDR.1200.

The Cash Dividend distribution schedule is as follows:

No.	Activity	Date
1.	Stock Exchange Trading Dates quoting Cash Dividend (Cum Dividend) in the Regular Market and Negotiated Market.	12 August 2013
2.	Stock Exchange Trading Dates not quoting Cash Dividend (Ex dividend) in the Regular Market and Negotiated Market.	13 August 2013
3.	Stock Exchange Trading Dates quoting Cash Dividend (Cum Dividend) in the Cash Market.	15 August 2013
4.	Stock Exchange Trading Dates not quoting Cash Dividend (Ex Dividend) in the Cash Market.	16 August 2013
5.	Determining Date of the Shareholders entitled to receive Cash Dividend in their Securities Accounts (Recording Date).	15 August 2013
6.	Cash Dividend Payment Date.	29 August 2013

KSEI will conduct the Cash Dividend distribution through C-BEST by applying the Dividend Module - DIV.

It is kindly advised that Account Holder, that has foreign clients, send DGT1 & Attachment or DGT2 in Corporate Action activities for SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk on the following date:

Document Delivery Date on First Opportunity	22 August 2013
Document Delivery Date on Second Opportunity	30 August 2013

*** USA investor is obligated to send form 6166**

Regarding the intended Cash Dividend distribution plan, we request Account Holders to observe the following matters:

1. Calculation of Corporate Action rights and funds upon Cash Dividend is conducted through C-BEST based on the amounts of Securities and the Names of the Shareholders as registered in Sub Accounts in KSEI on the Recording Date.
2. Taxation upon Cash Dividend primarily refers to or is based on the status of the Account Holder and documents surrendered to KSEI on the opening of the Account in compliance with prevailing provisions and tax regulations. The maximum tax rate of 20% will be imposed upon those Shareholders not in compliance with such regulations.

The Corporate Action through C-BEST Facilities application manual can be obtained through KSEI homepage <http://www.ksei.co.id> (menu **down load file**)

This information is thus conveyed to be used accordingly.

PT. Kustodian Sentral Efek Indonesia

Gusrinaldi Akhyar
Central Depository Services Div. Head

Hartati Handayani
Head, Securities Maintenance Unit
Central Depository Services Division

cc. to:

1. Board of Directors - Indonesia Stock Exchange
2. Board of Directors - PT Kliring Penjaminan Efek Indonesia
3. Board of Directors - PT SINAR MAS AGRO RESOURCES AND TECHNOLOGY Tbk (PT. SMART Tbk)
4. Board of Directors - SINARTAMA GUNITA, PT