

ANNEX 3

The Appropriation of Legal Reserve
and Dividend Policy of the Company
Supplementary for consideration of Agenda 4

Legal Reserve

Legal Reserve Policy of the Company

Section 116 of the Public Limited Companies Act B.E. 2535 (as amended) and Article 39 of the Company's Article of Association provide that the Company must appropriate net profit to be legal reserve fund of at least 5% of the annual net profit less the total accumulated losses brought forward (if any) until the reserve fund reaches an amount not less than 10% of the registered capital of the Company.

Appropriation of legal reserve that is proposed to the shareholders' meeting for consideration and approval

The statements of financial position, statements of comprehensive income and statements of changes in shareholders' equity of the Company in the separate financial statements for the year ended 31 March 2025 recorded a net annual profit of Baht 2,136,172,514 (Baht Two Billion One Hundred Thirty Six Million One Hundred Seventy Two Thousand Five Hundred and Fourteen)

In order to comply with the laws and the Articles of Association of the Company, the Board of Directors Meeting No.2/2025 held on 29 May 2025 has considered the matter and has deemed it appropriate to propose to the annual general meeting of shareholders to consider and approve the appropriation of the profit of Baht 106,808,626 (Baht One Hundred Six Million Eight Hundred Eight Thousand Six Hundred Twenty Six) which is equivalent to 5% of the net profit for the year ended 31 March 2025 as the legal reserve.

Details of legal reserve appropriation of the Company

(Unit : Baht)

Legal Reserve Appropriation	As of 31 March 2025	As of 31 March 2024
Registered Capital of the Company	26,273,882,154	26,273,882,154
10 percent of Registered Capital	2,627,388,215	2,627,388,215
Appropriated Legal Reserve	1,163,318,506	1,092,146,616
Additional appropriation of Legal Reserve	106,808,626	71,171,890
Balance of Legal Reserve	1,270,127,132	1,163,318,506

Dividend

Section 115 of the Public Limited Companies Act B.E.2535 (as amended) and Article 38 of the Company's Articles of Association provide that in case the Company does not have an accumulated loss, the Company (with the approval of the shareholders' meeting) may pay dividend out of the profits to the shareholders.

Dividend Policy of the Company

The Company has a policy to pay a dividend of not more than 50% of its net profit after tax and legal reserves. In approving dividend payments to the Company's shareholders, the Board of Directors must take into consideration the operating results of the Company and its subsidiaries, financial position, liquidity, future business plan and other management-related factors.

Subsidiaries of the Company do not set dividend payment policies, the payment is based on a percentage of net profit after tax. Payment of dividend will be decided by each of the subsidiary's board of directors on a case-by-case basis, and in considering the payment, operating results, financial position, liquidity, future business plans and other management-related factors will be taken into consideration.

Dividend payment for the year ended 31 March 2025

The Board of Directors' meeting No.2/2025 held on 29 May 2025 has considered the operating results of the Company and its subsidiaries, financial position, liquidity, future business plan and other management-related factors, and has deemed it appropriate to propose to the annual general meeting of shareholders to consider and approve the payment of dividend for the operation results for the year ended 31 March 2025.

Dividend that will be proposed to the shareholders' meeting for consideration and approval

The Separate Financial Statements of the Company for the year ended 31 March 2025 recorded unappropriated retaining earnings of Baht 9,455,730,900 (Baht Nine Billion Four Hundred Fifty Five Million Seven Hundred Thirty Thousand Nine Hundred). The Board of Directors' meeting No.2/2025 held on 29 May 2025 has considered the matter of dividend payment and deemed it appropriate to pay the dividend to Company's shareholders at the rate of Baht 0.01 (One Satang) per one ordinary share. Total amount of dividend payment will be Baht 173,526,251.54 (Baht One Hundred Seventy Three Million

Five Hundred Twenty Six Thousand Two Hundred Fifty One and Fifty Four Satang) or 8.12% of the Company's net profit from the Separate Financial Statements for the year ended 31 March 2025.

The record date on which shareholders have the right to receive the dividend shall be on 29 July 2025 and the payment of dividend shall be made on 15 August 2025. The Board of Directors' Meeting has also resolved to propose this matter to the shareholders' meeting for consideration and approval.

Comparison of Dividend Payment for the year ended 31 March 2023-2025

Details of Dividend	Year 2025	Year 2024	Year 2023
Total amount of Dividend (Baht)	173,526,251.54	173,526,251.54	-
Dividend per one ordinary share (Baht)	0.01	0.01	-
Dividend Ratio			
- net profit from separate financial statements	8.12%	12.19%	-
- net profit from consolidated financial statements	14.30%	12.48%	-
Number of shares having the rights to receive Dividend	17,352,625,154	17,352,625,154	-