

## **Dividend payment policy**

The Company has a policy to pay dividends of not less than 40% of net profit after corporate income tax and accumulated losses (if any) in the separate financial statements. However, the Board of Directors may require that the dividend payment be less than the rate specified above depending on the operating results, financial position, liquidity, and the need to expand the operation as well as use as working capital in the operating of the business.

Forth Smart Service Public Company Limited ("FSMART") has a policy to pay dividends of not less than 40 percent of net profit after deduction of income tax and other reserves of all types as specified in the company's regulations and as required by law if there is no other necessity and the payment of the dividend does not affect the normal operation of the subsidiary significantly.

Other subsidiaries have a policy to pay dividends at a rate of not less than 20% of net profit after corporate income tax according to the financial statements of the subsidiaries depending on the investment plan, other needs and appropriateness in the future.