

Dividend Policy of the Company and Subsidiaries

KCG Corporation Public Company Limited

Dividends are an important return on investment that investors and shareholders value as it serves as a significant factor in their decision-making process by assessing the appropriateness of returns relative to the level of risk. The dividend policy is directly related to the Company's operating results, financial position, liquidity, and future growth prospects. However, these factors may vary across different business types and company sizes.

1. Principles and Reasons

KCG Corporation Public Company Limited (the "Company") intends to seek approval for its initial public offering of shares and list the Company's securities on the Stock Exchange of Thailand. The Company recognizes that dividend payment to its shareholders is a significant factor that influences investors' decisions to purchase its shares. In order to provide investors and shareholders with clarity and assurance regarding dividend payments, the Company has established this dividend policy.

2. Objectives

The objective of the Company's dividend policy is to provide investors and shareholders with a written policy to acknowledge the intention and the framework of the dividend payment policy.

3. Dividend Policy

The Company has established the essential principles and guidelines for the dividend policy as follows:

- 3.1 The Board may approve the annual dividend payment from the net profit. However, this is subject to the approval of the Shareholders' Meeting. The Board has the authority to approve the interim dividend payment from time to time when the Company has appropriate profits and then report to shareholders at the next Shareholders' Meeting.
- 3.2 The Company has a policy to distribute dividends to shareholders at a rate of at least 40% of the net profit based on the separate financial statements after corporate income tax deductions and allocations of all types of reserves required by applicable laws and the Company's regulations each year.
- 3.3 The Board shall evaluate the dividend payment, considering multiple factors to benefit the shareholders. These factors include economic conditions, performance, the Company's financial position, cash flow, reserves for future investments, reserves for loan repayments, and working capital. The evaluation will also consider the terms and restrictions stipulated in the loan agreements.
- 3.4 The dividend payment shall not have a significant impact on the Company's business operations and shall be deemed appropriate by the Board of Directors.

| | | |
|---|--|------------|
| Dividend Policy of the Company and Subsidiaries No. 02 | Rev.01 According to the resolution of the Company's Board of Directors Meeting No. 1/2025 dated 17 January 2025 | Page 1 / 2 |
|---|--|------------|

4. Dividend Policy of the Subsidiaries

The Company has established the essential principles and guidelines for the dividend policy as follows:

- 4.1 The Board of subsidiaries may approve the annual dividend payment from the net profit. However, this is subject to the approval of the Shareholders' Meeting of subsidiaries. The Board of subsidiaries has the authority to approve the interim dividend payment from time to time when the subsidiary has appropriate profits and then report to the Shareholders at the next Shareholders' Meeting.
- 4.2 The Board of subsidiaries shall evaluate the dividend payment, considering multiple factors that benefit the shareholders. These factors include performance, the subsidiary's financial position, cash flow, liabilities (such as loan repayment), reserves for working capital, future investment plans, the expansion of the business, market environment, and other relevant factors as deemed appropriate by the Board of subsidiaries.

5. Enforcement

The dividend policy shall take effect on the announcement date.

This was announced on January 17, 2025.

Signed -*Chaiyawat Wibulswasdi*-

Dr. Chaiyawat Wibulswasdi

Chairman of the Board

KCG Corporation Public Company Limited

| | | |
|---|--|------------|
| Dividend Policy of the Company and Subsidiaries No. 02 | Rev.01 According to the resolution of the Company's Board of Directors Meeting No. 1/2025 dated 17 January 2025 | Page 2 / 2 |
|---|--|------------|