



ตลาดหลักทรัพย์แห่งประเทศไทย The Stock Exchange of Thailand

(Translation)

Bor. Jor. (Wor.) 25 /2007

June 6, 2007

Managing Director
All Listed Companies

Re: Date of closing share register when increasing capital or paying dividends.

Dear Managing Directors:

The Regulation of The Stock Exchange of Thailand (SET), mentioned in reference below, requires listed firms to report the date of closing the share register, or the date of conferring of any rights to shareholders, to SET at least 14 days in advance. The SET posts an XD or XR sign (as the case may be) on securities of listed companies whose share registers are due to be closed for compiling the list of shareholders entitled to receive dividend or subscribe to new shares (rights offering). The sign shall be posted three business days before the designated date for the closure. During the period that such signs are posted, the price offered for the purchase or sale of such securities shall exclude dividends or rights offering.

Recently, some companies specified the date of conferring the right to attend the shareholders meeting to approve a dividend/capital increase to be the same date as conferring the right to receive the dividend or rights offering. This means that if the shareholders meeting changed/denied their Board of Directors' proposal, shareholders and investors benefit would affect what they had anticipated before the meeting.

However, there is no rule prohibiting the date of conferring the right to attend a shareholders meeting from being the same date as conferring the right to receive the dividend or rights offering. Thus, firms anticipating approval of their Board's proposal at shareholder meetings may set both closing days to be one and the same. If the company sets both closing events to be the same day, to provide the correct and sufficient information for shareholders to make investment decisions, the SET recommends that when firms announce the Board's resolution through the SET's system and in the notice of the shareholders meeting, they should inform shareholders and general investors that the right to receive dividend or new shares, as the case may be, is uncertain as it has not yet been approved by shareholders.

On the other hand, companies which expect that their shareholders' meeting may change/deny their Board of Directors' proposal should set the date of conferring the right to receive the dividend or rights offering to be not less than five business days after the shareholders meeting (details in attachment). Both closing dates (that is, for the right to attend the meeting and to receive the dividend or rights offering) must be announced simultaneously after the Board passed a resolution on the date for shareholders meeting.

Please consider this matter for further action.

Sincerely,

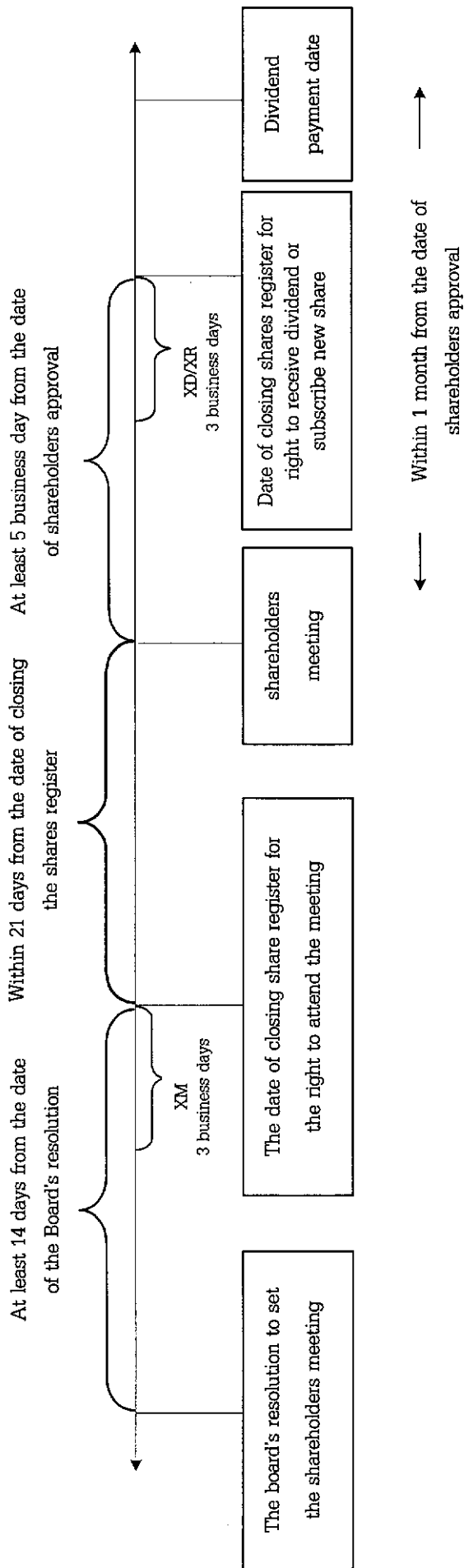
(Signed) Sakkarin Ruamrangsri

(Sakkarin Ruamrangsri)
Senior Vice President
On behalf of the President

Listing and Disclosure Department
Tel. 0-2229-2101

- Ref.: 1. Regulation of The Stock Exchange of Thailand re: Rules, conditions and procedures governing the disclosure of information and other acts of a listed company.
2. Notification of The Stock Exchange of Thailand re: Signs indicating that the price offered in the trading of securities does not include rights and privileges from the holding of such securities (No.1), 1999.

Guideline for closing of share register when increasing capital or paying dividend



Note. For listed companies which entitle the existing shareholders to subscribe new shares and receive dividend payment and report the closing date on the same day as the board's resolution on the shareholders meeting