

## DIVIDEND POLICY

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Cabinet Holdings Berhad (“Cabinet” or “the Company”) has adopted a dividend policy to recommend and distribute dividends of up to 30% of the Group’s annual audited consolidated profit after tax (“PAT”) on an annual basis attributable to shareholders of the Company. This will allow the shareholders to participate in the Group’s profits.

The ability to pay dividends or make other distributions to shareholders is subject to the Companies Act, 2016 and various factors, such as having profits and excess funds not required to be retained to fund the Company’s working capital requirements. The Board shall take into consideration, amongst others, the following factors when recommending dividends: -

- i. the availability of adequate distributable reserves and cash flow;
- ii. operating cash flow requirements and financing commitments;
- iii. anticipated future operating conditions, as well as future expansion, capital expenditure and investment plans;
- iv. any material impact of tax laws and other regulatory requirements;
- v. prior approval from some bankers, if any; and
- vi. such other factors considered and deemed relevant by the Board.

This dividend policy merely reflects the Board’s current views and merely describes our Group’s present intention and should not be viewed or be construed as a legally binding obligation/ guaranteed commitment statement in respect of the Group’s future dividends which is subject to modification at the discretion of the Board. There is no assurance as to whether the dividend distribution will occur as intended, the amount of dividend payment or timing of such payment.

*The Board’s Dividend Policy was first approved and adopted by the Board on 12 April 2016.*

*This Dividend Policy was last reviewed and revised on 28 April 2025.*