

**Siam Makro Public Company Limited**

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**Notice of Allocation of Ordinary Shares**

**Details of the Subscription Methods and Subscription Payment for**

**Ordinary Shares of Siam Makro Public Company Limited**

**applicable to the existing shareholders of**

**Charoen Pokphand Foods Public Company Limited**

**that are eligible for the shares allocation in proportion to their**

**shareholding in Charoen Pokphand Foods Public Company Limited**



Scan QR code to download MAKRO's  
Preliminary Offering Memorandum

**Subscription manual to subscribe ordinary shares of  
Siam Makro Public Company Limited (“MAKRO”)  
offered to the existing shareholders of Charoen Pokphand Foods Public Company Limited  
 (“the Company”) that are eligible for the shares allocation**

**1. Subscription period and payment date for the ordinary shares**

From 8.30 hours of December 4, 2021 until 15.30 hours of December 9, 2021 (6 days in total) within day and working hours of each office and each branch of Subscription Agents and through online system within aforementioned period for 24 hours

**2. Subscription Agents**

**(A) Bangkok Bank Public Company Limited**

333 Silom Road, Bang Rak, Bangkok 10500

Call Center: 0-2645-555 or 1333

[www.bangkokbank.com](http://www.bangkokbank.com)

**(B) The Siam Commercial Bank Public Company Limited**

9 Ratchadapisek Road, Chatuchak Sub-district,

Chatuchak District, Bangkok 10900

Call Center: 02-777-6784

[www.scb.co.th](http://www.scb.co.th)

**3. Allocation procedures of ordinary shares**

The shareholders of the Company eligible for the share allocation (the "**Eligible Shareholders**") shall be entitled to subscribe the ordinary shares of MAKRO, at a ratio of 70 existing ordinary shares of the Company to 1 ordinary share of MAKRO being offered on this occasion (in the case that there are fractions of shares arising from the allocation of the ordinary shares to the Eligible Shareholders, the fractions shall be rounded down). The Eligible Shareholders may either choose to subscribe equally to their entitlement or less than entitlement, oversubscribe, or abstain from subscribing. There shall be no cap for oversubscribing. The subscriber requires to at the minimum subscription of 1 share with multiple of 1 share entitlement.

However, the number of shares of MAKRO allocated to Eligible Shareholders will not exceed the number of paid-up shares of the Company as at the record date of the Company, divided by a ratio of the entitlement of MAKRO (as specified above)

The Eligible Shareholders could check their eligibility via <https://www.settrade.com> by providing their identification numbers (for Thai individuals) or passport numbers (for foreign individuals) or juristic person identification number (for juristic person) from around November 29, 2021 onwards, until the end of subscription period.

The Eligible Shareholders who oversubscribe the ordinary shares shall be allocated with the oversubscribed shares only if there are shares remain from the allocation of ordinary shares to the Eligible Shareholders of MAKRO, the Eligible Shareholders of CP All Public Company Limited ("**CPALL**"), and the Eligible Shareholders in accordance with their entitlements. The allocation of the ordinary shares to each oversubscribed Eligible Shareholders of MAKRO, oversubscribed Eligible Shareholders of CPALL, and oversubscribed Eligible Shareholders shall be calculated based on their oversubscription portions. The oversubscription allocation procedure shall be as follows.

3.1 In the case that there are remaining shares **more than or equal to** oversubscription portion

The Eligible Shareholders of MAKRO, the Eligible Shareholders of CPALL and the Eligible Shareholders who oversubscribes the ordinary shares shall be allocated at their full subscribed amounts.

3.2 In the case that there are remaining shares **less than** oversubscription portion

In case there are ordinary shares remain from the allocation to the Eligible Shareholders of MAKRO, the Eligible Shareholders of CPALL and the Eligible Shareholders in accordance with their entitlements, those remaining shares shall be allocated to the Eligible Shareholders of MAKRO, the Eligible Shareholders of CPALL and the Eligible Shareholders who oversubscribing the ordinary shares in accordance with their ratio of entitlements, calculating from the aggregate of the entitlement of each Eligible Shareholders of MAKRO, Eligible Shareholders of CPALL and Eligible Shareholders who oversubscribed the shares (in the case that there are fractions of shares arising from the allocation, the fractions shall be rounded down). Any shares remained from such allocation shall be allocated to the Eligible Shareholders of MAKRO, the Eligible Shareholders of CPALL and the Eligible Shareholders whose oversubscribing portion remains unfulfilled pursuant to the procedure described in this item 3.2 until there are no share remains from the allocation or the allocation could not be process due to fraction of shares.

However, MAKRO, at its own discretion, may determine not to offer or allocate the shares to the Eligible Shareholders of MAKRO, the Eligible Shareholders of CPALL, and the Eligible Shareholders, if such offering or allocation will result in or may result in MAKRO and the existing shareholders:

- (a) being in violation of the laws, rules or regulations of Thailand or foreign jurisdictions;
- (b) having additional obligations or duties to perform other than those required by the relevant laws and regulations of Thailand with regard to the offering and sale of securities; or
- (c) being in breach of requirements, methods or conditions in relation to the offering or allocation of ordinary shares.

The allocation of shares shall be at the discretion of the underwriters as described in the prospectus, subject to the relevant rules and other restrictions, for the success of the offering of ordinary shares of MAKRO.

**4. Payment and subscription procedures of ordinary shares**

Unless otherwise announced by the subscription agents, in case there is any obstacles or restrictions, including difficulty from COVID-19 pandemic and/or from the government measures to control the COVID-19 pandemic, the subscription agents and/or the underwriters reserve their rights to change details of payment and subscription procedures of ordinary shares as well as other related details as they deem appropriate. The subscriber is required to comply with the following procedures.

- (1) The Subscriber could check their eligibility via <https://www.settrade.com> by providing their identification numbers (for Thai individuals) or passport numbers (for foreign individuals) or juristic person identification number (for juristic person) from around November 29, 2021 onwards, until the end of subscription period
- (2) Minimum subscription of 1 share with multiple of 1 share entitlement
- (3) The subscriber has to strictly comply with procedures. The subscriber has to fill in the complete information via online system or subscription documents (Hard Copy) (**Form C for Eligible Shareholders of CPF**) according to the specified conditions and procedures of each Selling Agents. In the case that the subscriber would like to deposit shares in securities trading account, the name of the subscriber and the name of the owner of the securities trading account shall be the same. The subscriber can choose the procedures of ordinary shares subscription, as follows:

**(A) Payment and subscription procedures Via Online Channel**

**For individuals**

**Only Thai individual subscribers of at least 20 years old** can subscribe via online channel of subscription agents by follow the instructions below

**1. Via Bangkok Bank Mobile Banking of Bangkok Bank Public Company Limited (“BBL”)**

- In the case that the subscriber has Bangkok Bank Mobile Banking of BBL and subscribe through Bangkok Bank Mobile Banking, the subscriber can make payment through transfer money from bank account that link with Bangkok Bank Mobile Banking according to the payment condition of BBL.
- In the case that the subscriber does not have account with BBL, the subscriber can download Bangkok Bank Mobile Banking, register for online saving (e-Saving account), verify via National Digital ID (NDID), and make online subscription though the instruction in <https://www.bangkokbank.com/th-TH/Personal/Digital-Banking/Bualuang-mBanking/How-to-Use/Open-eSavings>
- In the case that the subscriber has already had account with BBL, the subscriber can create profile by following the instruction below or the subscriber who has already had the profile can please check the subscription information and method of receiving securities before the subscription date or the subscriber can study how to create profile at <https://www.bangkokbank.com/th-TH/Personal/Digital-Banking/Bualuang-mBanking/How-to-Use/Securities-Subscription>

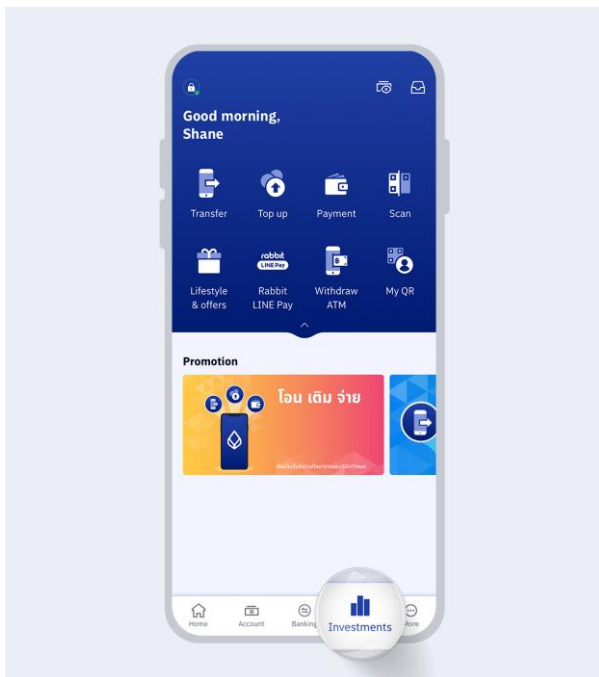
Note: Subscribers can create the profile for subscription via Bangkok Bank Mobile Banking every day from 07.00 hours to 22.00 hours (Creating subscriber profile is not determined as share subscription)

- Any revision on subscription detail and method for receive allocated shares can only be done before complete subscription process. If subscription process is successfully completed, your subscribed detail cannot be adjusted.

**The instruction to create subscriber profile via Bangkok Bank Mobile Banking**

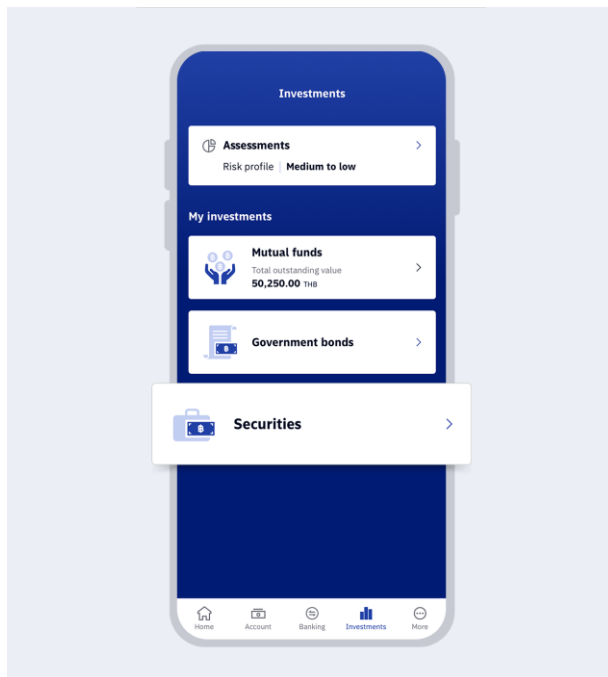
**Step 1**

Select Menu "Investments"  
(at the bottom on the right corner)



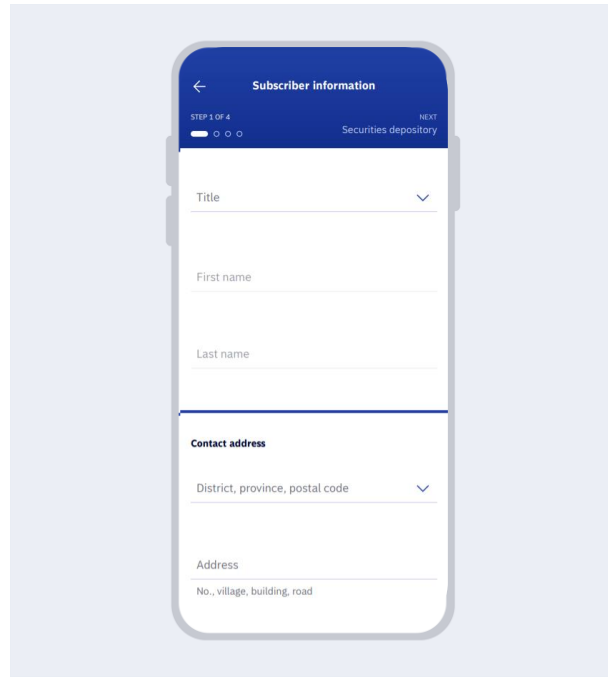
**Step 2**

Select "Securities" menu  
and Click "Create Subscriber Profile"



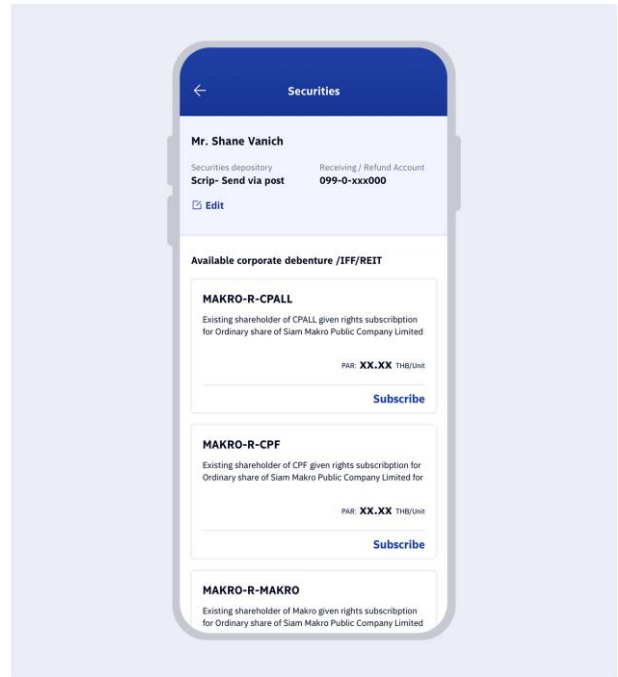
**Step 3**

Enter your personal information and follow the instruction on the screen (In case subscriber select to transfer the shares to securities account, Please check your name – surname of subscriber profile, these must be matched with those of your securities account and recheck your receiving/refund account before subscription)



**Step 4**

Once the profile is successfully created, you can subscribe for available securities right away.

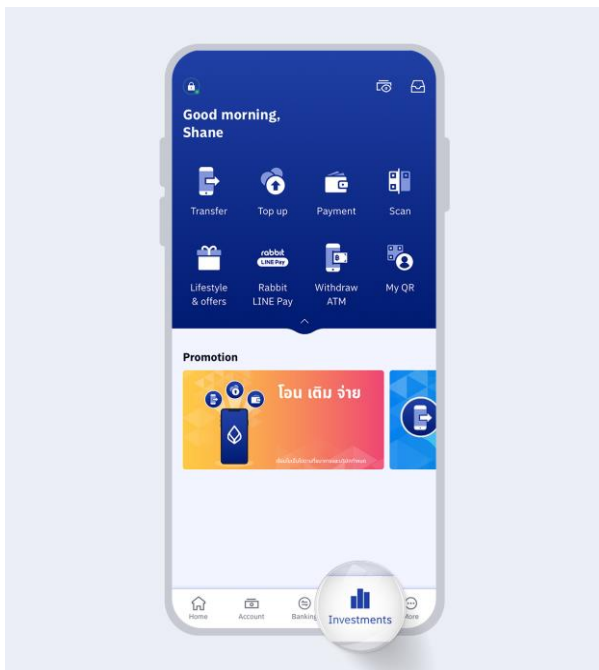


- The subscriber who has already created the profile can follow the instruction for subscription at <https://www.bangkokbank.com/th-TH/Personal/Digital-Banking/Bualuang-mBanking/How-to-Use/Securities-Subscription>
- In case that the subscribers who have never done the suitability test or whose result is expired can do the test via Bangkok Bank Mobile Banking before subscription. The subscribers can find more information at <https://www.bangkokbank.com/th-TH/Personal/Digital-Banking/Bualuang-mBanking/How-to-Use/Mutual-Funds>
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**The instruction to subscribe securities via Bangkok Bank Mobile Banking**

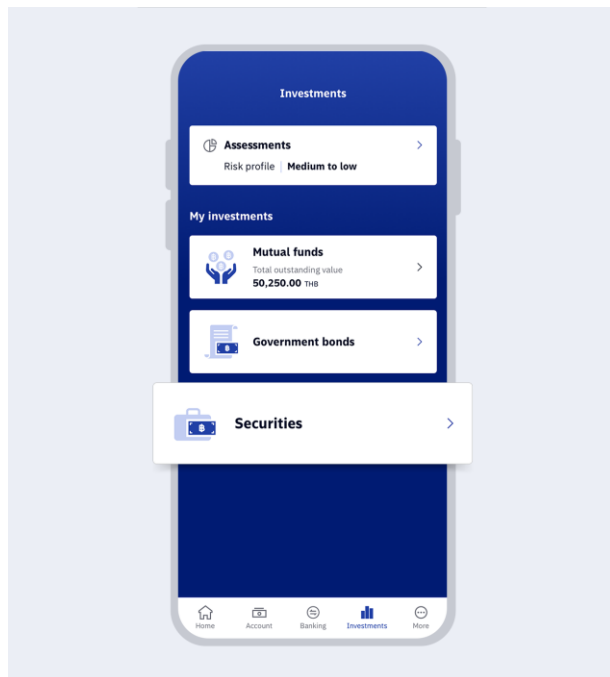
**Step 1**

Select Menu “Investments”  
(at the bottom on the right corner)



**Step 2**

Select “Securities”

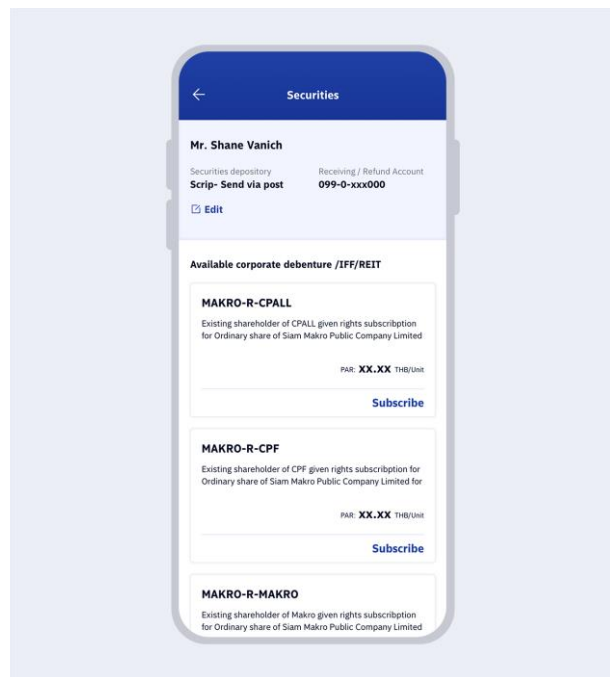


**Step 3**

Choose your desired securities and select “Subscribe” for the given rights as following

- **Existing shareholder of CPF given rights subscription Click “MAKRO-R-CPF”**
- Existing shareholder of CPALL given rights subscription Click “MAKRO-R-CPALL”
- Existing shareholder of MAKRO given rights subscription Click “MAKRO-R-MAKRO”
- Public Offering for Ordinary share for investor and existing shareholder of CPALL, CPF, MAKRO for oversubscription click “MAKRO-SMALL-LOT”

**Step 3 (continue)**

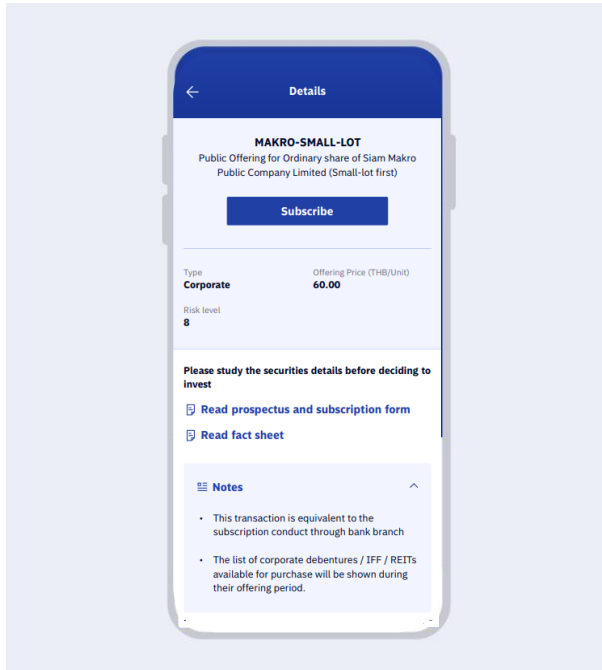


### **The instruction to subscribe securities via Bangkok Bank Mobile Banking**

#### **Step 4**

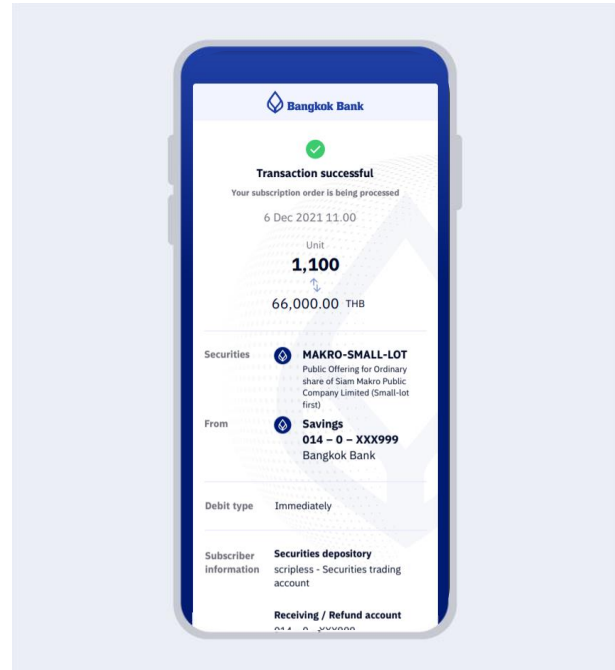
Check the transaction details and select  
“Subscribe”  
then read Terms and Conditions and select  
“Accept”

(In case of Right offering for existing shareholder,  
choose Shareholder Registration No., enter number  
of units and select “Next” for payment via the  
account with Bangkok Bank Mobile Banking only)



#### **Step 5**

Once the transaction is completed,  
you will receive your transaction e-slip.

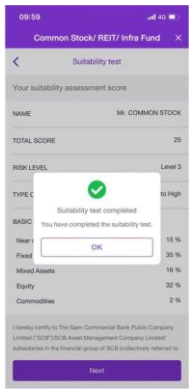
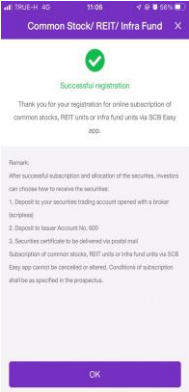


## **2. Via SCB Easy App of Siam Commercial Bank Public Company Limited (“SCB”)**

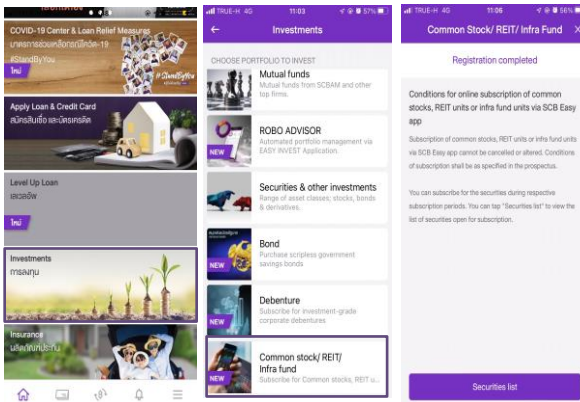
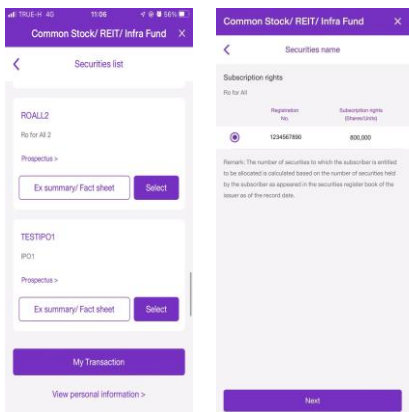
- In the case that the subscriber has SCB Easy App of SCB and subscribe through SCB Easy App, the subscriber can make payment through transfer money from bank account that link with SCB Easy App according to the payment condition of SCB. (Only subscriber who has bank account with SCB and already registered for SCB Easy App)
- **Subscriber must register before securities subscription via SCB Easy Application.** The registration is required for the first-time access and only one-time registration. The registration period is 08:30 - 22:00 every day (the registration is not considered as a securities subscription) by the following instructions

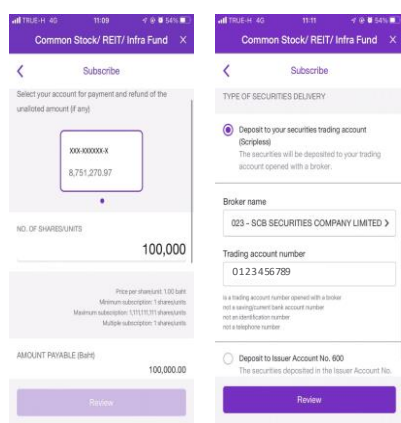

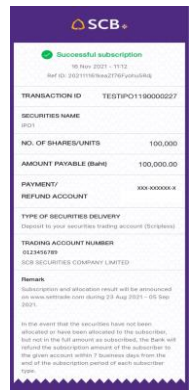


<p>1</p>	<p>Go to “Investments” and select “Common stock/REIT/Infra fund”</p>	
<p>2</p>	<p>Enter PIN for registration</p>	
<p>3</p>	<ul style="list-style-type: none"> <li>- The system will show personal information previously provided to the bank. Choose mobile number and check the email</li> <li>- In the event that the provided information is incorrect or would like to change the information, only address, mobile number, and email can be amended and select “Next”</li> <li>- Then fill in the occupation, and source of income and investment, and select “Next”</li> </ul>	

<p>4</p>	<ul style="list-style-type: none"> <li>- The system will review the suitability test (in the event that subscriber has <u>never</u> done the suitability test, subscriber is required to do the test).</li> <li>- When the test is completed, the system will display the registered information for the subscribers to verify and then select “Confirm”</li> </ul>	
<p>5</p>	<p>Select mobile number to receive OTP then fill in the OTP and select “OK” to complete the registration process</p>	

- After registration, the subscriber can subscribe the shares through SCB Easy Application within the subscription period. The subscription process is detailed below. (Any revision on subscription detail and method for receive allocated shares can only be done before complete subscription process. If subscription process is successfully completed, your subscribed detail cannot be adjusted.)

<p>1</p>	<p>Go to “Investments” and select “Common stock/REIT/Infra fund” then enter the PIN and select “Securities List”</p>	
<p>2</p>	<p>- Select to subscribe common stock of MAKRO as follow          1) For retail investors          2) For existing shareholders of MAKRO who have the rights          3) For existing shareholders of CPALL who have the rights          4) For existing shareholders of CPF who have the rights          - The system will show information of “Executive summary”, then select “Purchase” and press “Next”          - For existing shareholders of MAKRO, CPALL, and CPF who have the rights, the system will display the registration number and subscription rights, select the rights to subscribe and press “Next”</p>	

<p>3</p>	<p>- Specify the number of shares to be subscribed and choose one out of three types of securities to be delivered          1) Deposit to securities trading account or          2) Deposit to issuer account number 600 or          3) Deliver a share certificate by registered mail          - Then, click "Review".          (Remark: If subscriber choose to deposit to issuer account number 600, there will be an additional investor information required, FATCA)</p>	
<p>4</p>	<p>Recheck subscription details and select "Confirm"</p>	
<p>5</p>	<p>Select mobile number to receive OTP then fill in the OTP and select "Confirm".          When OTP is correct, the system will show complete.</p>	
<p><u>Transaction confirmation</u></p> <p>You will receive the confirmation payment as evidence after the transaction is completed. The Subscriber can check the transaction via SCB Easy Application by selecting "Transaction" &gt;&gt; "Investments" &gt;&gt; "Common stock/REIT/Infra fund" &gt;&gt; "Securities List" &gt;&gt; "My Transaction"</p>		

The subscriber can subscribe from 8.30 of December 4, 2021 until 15.30 hours of December 9, 2021. In the case of online subscription, the subscriber can make a payment with maximum transfer amount according to payment procedures of each subscription agent. If the subscriber would like to make a payment more than maximum transfer amount of each subscription agent, the subscriber can subscribe through submission of subscription document through subscription agents branch as described in the prospectus.

In this regard, the subscriber who subscribes via online channel must be a customer of that subscription agents or having saving account with that subscription agents and will need to complete the register for Internet Banking and Mobile Banking according to subscription agent instruction and need to complete KYC/CDD (Customer Due Diligence & Know Your Customer) and complete suitability test with the subscription agent no later than 2 years before subscription period or according to subscription agent requirement where each subscriber will have sufficient supervision for online subscriptions. The subscriber needs to confirm for the study of prospectus and/or executive summary and agree to abide by prospectus and/or executive summary and accept risk without the submission of subscription form and other subscription documents. The subscription procedure shall be in accordance with the details or processes that the subscription agents additionally determine for their customers at a later date.

**(B) Payment and subscription procedures Via Subscription Document (Hard copy)**

**(1) In the case of Thai individual and juristic person**

Due to COVID-19 situation, BBL and SCB as the subscription agents recommend the Thai individual subscriber aged at least 20 years old to subscribe through Bangkok Bank Mobile Banking of BBL and SCB Easy App of SCB for the convenience, safety and shorten time for subscription process. For the subscriber who is (1) foreign individual (2) Thai juristic person and foreign juristic person (3) Minor, please subscription via nationwide bank branches of BBL and SCB. The subscription agents reserve the right to change subscription detail as appropriate.

The subscriber who subscribe through subscription agents head office and nationwide branches during 8.30 of December 4, 2021 or within working hours of each branch of subscription agents until 15.30 hours of December 9, 2021. The subscriber has to strictly comply with subscription procedures of each subscription agent which might have some difference on the subscription details and locations. The subscriber has to complete subscription form (Form A for existing shareholder of MAKRO). In the case of juristic person, the subscription form must be certified by the authorized person(s) of the juristic person granting it as well and affixed with a seal (if any).

The subscriber has to subscription notification (if any) which is the form issued by Thailand Securities Depository Company Limited, together with following documents.

**In the case of Thai individual**

- An original copy of identification card (in case of subscription through BBL) or a certified true copy of identification card or government official identification card showing 13 digits of identification card number that has not expired and a certified true copy of household registration showing identification card number. Subscriber's signature in all subscription documents need to be the same.
- In the case that a subscriber is a minor who does not have an identification card, a certified true copy of the valid identification card of the guardian (father/mother or legal representative) or legal conservator, and a copy of the household registration where the minor resides which the guardian (father/mother or legal representative) or legal conservator certifies as true copy must be provided, including evidence showing that the minor can legitimately subscribe for the shares. In case that the subscriber is a minor that has an identification card, an original copy of identification card (in case of subscription through BBL) or a copy of the minor's valid

identification card and a copy of the identification card of the guardian (father/mother or legal representative) or legal conservator, both of which must be certified as true copy by the guardian (father/mother or legal representative) or legal conservator, together with evidence that the minor can legitimately subscribe for the shares.

- In the case that the subscriber has changed name/surname which is different from those names appear in the shareholders' registration book of the Company on 23 November 2021 (the Record Date), such shareholder shall attach the evidence issued by government authority, for example, affidavit, marriage certificate, divorce certificate, certificate for change of name/surname, etc.
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book which has subscriber's name and bank account number with other subscription documents.

#### **In the case of foreign individual**

- A certified true copy of a certificate of alien or passport that has not expired. Subscriber's signatures in all subscription documents need to be the same.
- If the subscriber is a minor, a certified true copy of evidence showing that the minor could legally subscribe for the shares under the law of jurisdiction of such minor must be attached.
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book or bank statement together with other subscription documents.

#### **In the case of juristic person incorporated in Thailand**

- A copy of an affidavit issued by the Ministry of Commerce no longer than 6 months prior to the date of submission of subscription form, certified by authorized person(s) of such juristic person and affixed with seal (if any) and an original copy of identification card (in case of subscription through BBL) or a certified true copy of identification card or a certificate of alien or passport of authorized person(s) of the juristic person that has not expired. Subscriber's signatures in all subscription documents need to be the same.
- In case of proxy, a power of attorney, along with a certified copy of valid identification card, and an original copy of identification card (in case of subscription through BBL) or certificate of alien or passport (as applicable) of the authorized person(s) of the juristic person. If the power of attorney is a copy, such copy must be certified by the authorized person(s) of the juristic person granting it as well and affixed with a seal (if any).
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book which has subscriber's name and bank account number together with other subscription documents.

#### **In the case of juristic person incorporated outside Thailand**

- Certified copies of Certificate of Incorporation or the Affidavit of the juristic person and list of authorized signatories (showing specimen signature(s) issued no longer than 6 months prior to the date of submission of subscription form, certified by the authorized person(s) of the

juristic person and affixed with seal (if any). Subscriber's signatures in all subscription documents need to be the same.

- All documents must be certified on the signature by the Notary Public or any other authorized organization of the country in which the documents are issued or certified, and the signature and seal of the Notary Public or any other authorized organization shall be certified by an official of the Thai Embassy or Consulate in the country in which the documents are prepared or certified, all of which must be prepared no longer than 6 months prior to the date of submission of subscription form.
- A certified copy of certificate of alien or passport that has not expired (as applicable) of the authorized person(s) who certifies true copy on the documents specified in item above.
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book which has subscriber's name and bank account number together with other subscription documents.
- A power of attorney for the custodian of Thai juristic person (Only for the subscription through BBL)
- A certified true copy of identification card of authorized person of Thai juristic person (Only for the subscription through BBL)

In the case that the subscriber has other account with subscription agents and already completed KYC/CDD (Customer Due Diligence & Know Your Customer) and complete suitability test with the subscription agent no later than 2 years before subscription period or according to subscription agent requirement. Such subscriber does not need to submit KYC/CDD (Customer Due Diligence & Know Your Customer) and Suitability test for the subscription. However, if the subscriber does not follow with the conditions above, such subscriber has to complete KYC/CDD (Customer Due Diligence & Know Your Customer) and suitability test, together with the following documents;

- (1.1) A certified true copy of identification card that has not expired or a copy of an affidavit issued by the Ministry of Commerce for juristic and/or other documents specified above
- (1.2) KYC/CDD (Customer Due Diligence & Know Your Customer) form
- (1.3) Suitability test form

**In the case that the subscriber wishes to deposit the ordinary shares under the issuer account no. 600, the subscriber must provide details in "U.S. Indicia Checklist (For Individual & Juristic Person)" and "Entity Status Certification and Information Disclosure Consent Form under FATCA (For Subscriber who is juristic person)" (For subscriber who is depositing shares into the issuer account only), which shall be signed by the subscriber.**

**Additional document in the case that the subscriber delegate subscription right to other persons**

**Only subscriber who has already completed CDD/KYC (Customer Due Diligence & Know Your Customer) and complete suitability test with the subscription agent no later than 2 years before subscription period or according to subscription agent requirement.**

In the case that the subscriber does not wish to subscribe by themselves, the subscriber can delegate other persons to subscribe on their behalf including signing, revising, updating information in subscription form, payment, and other procedures related to subscription process. The subscriber has to attach the additional documents apart what specified above as follow;

- (1) Power of attorney affixed with THB 30 stamp duty, being certified true copies. The subscriber can request for power of attorney from subscription agent branches

(2) Additional supporting documents as specified in power of attorney

**In the case the subscriber has never completed CDD/KYC (Customer Due Diligence & Know Your Customer) and suitability test, the subscriber has to subscriber by themselves only according to the regulations from Anti-Money Laundering Office and Bank of Thailand**

**(2) For Institutional investors and juristic person who appoint a custodian as an authorized person(s)**

The subscriber can subscribe according to below details

- BBL's nationwide branches or 14th Floor Investment Banking Department, Bangkok Bank Headquarter Silom Branch, 333 Silom Road, Bang Rak, Bangkok 10500 Tel: 02-230-2289, 02-626-3377 or 02-6263769
- SCB Investment Operation and Settlement Team at No.9, G Tower Grand Rama 9, 15<sup>th</sup> Floor, North Wing, Rama 9 Road, Huaykwang Sub-District, Huaykwang District, Bangkok 10310, Tel: 02-128-2439 or 02-256-2440-42

The subscription agents reserve the right to change subscription detail as appropriate.

The subscriber has to subscription notification (if any) which is the form issued by Thailand Securities Depository Company Limited, together with following documents.

**In the case of juristic person incorporated in Thailand**

- A copy of an affidavit issued by the Ministry of Commerce no longer than 6 months prior to the date of submission of subscription form, certified by authorized person(s) of such juristic person and affixed with seal (if any) and an original copy of identification card (in case of subscription through BBL) or a certified true copy of identification card or a certificate of alien or passport of authorized person(s) of the juristic person that has not expired. Subscriber's signatures in all subscription documents need to be the same.
- In case of proxy, a power of attorney, along with a certified copy of valid identification card, and an original copy of identification card (in case of subscription through BBL) or certificate of alien or passport (as applicable) of the authorized person(s) of the juristic person. If the power of attorney is a copy, such copy must be certified by the authorized person(s) of the juristic person granting it as well and affixed with a seal (if any).
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book which has subscriber's name and bank account number together with other subscription documents.

**In the case of juristic person incorporated outside Thailand**

- Certified copies of Certificate of Incorporation or the Affidavit of the juristic person and list of authorized signatories (showing specimen signature(s) issued no longer than 6 months prior to the date of submission of subscription form, certified by the authorized person(s) of the juristic person and affixed with seal (if any). Subscriber's signatures in all subscription documents need to be the same.
- All documents must be certified on the signature by the Notary Public or any other authorized organization of the country in which the documents are issued or certified, and the signature and seal of the Notary Public or any other authorized organization shall be certified by an



official of the Thai Embassy or Consulate in the country in which the documents are prepared or certified, all of which must be prepared no longer than 6 months prior to the date of submission of subscription form.

- A certified copy of certificate of alien or passport that has not expired of the authorized person(s) who certifies true copy on the documents specified in item above.
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber's name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book which has subscriber's name and bank account number together with other subscription documents.
- A power of attorney for the custodian of Thai juristic person (Only for the subscription through BBL)
- A certified true copy of identification card of authorized person of Thai juristic person (Only for the subscription through BBL)

**In the case of juristic person appointing a custodian as the subscriber**

- A copy of power of attorney authorizing the custodian as the subscriber, together with a copy of documents of such juristic person; provided that such documents shall be in accordance with the category of subscribers as listed above (as the case may be). Such documents must be certified by authorized person(s) of the subscriber or of the custodian (as the case may be) with the company's stamp affixed (if any), whereby the signature(s) thereon shall match with the signatures on every document with regard to the subscription of shares.
- In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book or bank statement together with other subscription documents.

The institution investors shall not be required to complete the suitability test pursuant to the Notification of Capital Market Supervisory Board No. TorThor. 35/2556 Re: the Standard Conduct of Business, Management Arrangement, Operating Systems, and Services to Clients of Securities Business Operator, dated September 6, 2013 (as amended).

**In the case that the subscriber wishes to deposit the ordinary shares under the issuer account no. 600, the subscriber must provide details in "U.S. Indicia Checklist (For Individual & Juristic Person)" and "Entity Status Certification and Information Disclosure Consent Form under FATCA (For Subscriber who is juristic person)" (For subscriber who is depositing shares into the issuer account only), which shall be signed by the subscriber.**

The subscriber has to make full one-time payment at the maximum subscription price of the price range to be announced around on 2 December 2021 by follow the payment instructions below

**1. For Thai nationality individual subscriber, foreign nationality individual subscriber, juristic person subscriber registered in Thailand, and subscriber of the juristic person registered in foreign countries**

- **In the case of payment via cheque, draft or cashier's cheque**, the subscriber can make a payment at each subscription agent head office or nationwide bank branches from working hours of each branch on December 4, 2021 to 12.00 hours or before the cut-off time for cheque clearing of each branch of each of the subscription agents on December 8, 2021. The cheque, draft or cashier's cheque must be dated no later than December 8, 2021 and it must be able to be cleared at a clearing house in Bangkok within 1 working day. The cheque shall be

crossed and made payable to “**MAKRO Subscription Account – Existing shareholders of MAKRO CPALL CPF**” The subscriber has to specify name, surname, address and contact number in the back of cheque, draft or cashier’s cheque.

- **In the case of payment via cash or transfer of money**, the subscriber can make a payment at subscription agents head office or nationwide bank from working hours of each branch on December 4, 2021 to 15.30 hours of December 9, 2021. The subscriber has to make a one-time payment by transferring to “**MAKRO Subscription Account – Existing shareholders of MAKRO CPALL CPF**”.

**2. For institutional investor subscribers and juristic person appointing a custodian as the subscriber**

- **In the case of payment via cheque, draft or cashier’s cheque**, the subscriber can make a payment at each subscription agents' head office or nationwide bank branches from working hours of each branch at 8.30 hours on December 4, 2021 to 12.00 hours of or before the cut-off time for cheque clearing of each branch of each of the subscription agents on December 8, 2021. The cheque, draft or cashier’s cheque must be dated no later than December 8, 2021, but after filing effective date only, and it must be able to be cleared at a clearing house in Bangkok within 1 working day. The cheque shall be crossed and made payable to “**MAKRO Subscription Account – Existing shareholders of MAKRO CPALL CPF**” The subscriber also has to specify its name, surname, address and contact number in the back of such cheque, draft or cashier’s cheque. For more information with regard to the subscription account number, please contact BBL’s nationwide branches or Investment Banking Department (Tel: 02-230-2289, 02-626-3377 or 02-626-3769) or SCB’s Investment Operation and Settlement Team (Tel. 02-128-2439 or 02-256-2440-42)
- **In the case of payment via cash, transfer of money, or transfer via BahtNet**, the subscriber can make a payment at subscription agents' head office or nationwide bank branches from 8.30 hours or working hours of each branch in December 4, 2021 until 15.30 hours of December 9, 2021. The subscriber has to make a one-time payment by transferring to “**MAKRO Subscription Account – Existing shareholders of MAKRO CPALL CPF**” For more information with regard to the subscription account number, please contact BBL’s nationwide branches or Investment Banking Department (Tel: 02-230-2289, 02-626-3377 or 02-6263769) or SCB’s Investment Operation and Settlement Team (Tel. 02-128-2439 or 02-256-2440-42)

Should the subscriber chooses to transfer via BahtNet, the subscriber has to be responsible for the transfer fee and/or all of the other fees incurred on such transaction (the amount of subscription payment to be received by each of the subscription agents must be equal to the total subscription payments for the shares.)

- (4) The subscriber needs to strictly comply with subscription procedures of each subscription agent which might have some difference on the subscription details and locations
- (5) The subscription will be completed and be considered for allocation when (1) the subscription agents have uploaded subscription detail in the system within 15.30 hours on December 9, 2021 and (2) the payment result is complete
- (6) The Subscriber is not permitted to cancel his/her subscription after making the payment. However, the subscription agents reserve rights to use their discretion in rejecting the subscription to the subscriber who does not follow the subscription procedures

- (7) In the case that the subscriber does not comply with the subscription and payment procedures or does not comply with the other conditions and procedures and the subscription agents are not able to collect, whether entirely or partially, the subscription payment within the subscription period (for whatever reasons which are not caused by the subscription agents), the subscriber subscribes the ordinary shares by other procedures that have not been described in the prospectus, or the subscriber submits the incomplete subscription document, the subscription agents shall be considered that such subscriber waives its right to subscribe the shares, and the underwriters reserve the rights to not allocate the shares to such subscriber.
- (8) In the case that the subscriber fails to complete the details required under the subscription documents, or fails to give precise details or gives unrelated details on such documents, the underwriters and/or the subscription agents reserve their rights to refer to the information given under the subscription documents as they see appropriate. However, in such case, the underwriters and/or the selling agents are entitled to assume that the subscriber waives its right to subscribe the shares, and the underwriters reserve their rights to not allocate the shares to such subscribers.
- (9) In the case that the subscriber would like to refund the subscription payment (details of which could be found in the prospectus) via money transfer to saving bank account or current account, the subscriber name and bank account name has to be the same, and the subscriber has to attach certified copy of first page of bank book or bank statement together with other subscription documents (except online subscription channel that does not need to attach the above document). In the case that the subscriber does not submit the certified copy of first page of bank book or bank statement or the subscription agents cannot refund via money transfer to subscriber bank account, the subscription agents will return money via crossed cheque, draft or cashier's cheque and deliver by registered mail to the contact address according names appear in the shareholders' registration book of the Company on 23 November 2021 (the Record Date)
- (10) The subscription agent will transfer subscription money to escrow account to remit money for the subscription for shares to MAKRO according to Escrow Agreement
- (11) Subscription notification issued by Thailand Securities Depository Company Limited will be delivered by registered mail to the shareholders. The subscriber must subscribe 1 subscription transaction per 1 registration no. per entitlement shares separated between shareholder of MAKRO, CPALL, and the Company only. The subscriber has to prepare numbers of subscription documents in the same amount with numbers of registration no. that the subscriber wished to subscribe
- (12) In the case that the subscription detail of the subscriber is not same as the detail in shareholders' registration book of the Company on 23 November 2021 (the Record Date), the subscription agents reserve the right to mainly fix with detail in shareholders' registration book

Details of the offering for sale of the ordinary shares of MAKRO could be found in the prospectus which is published on the website of the Thai Securities and Exchange Commission, [www.sec.or.th](http://www.sec.or.th).

***The subscriber could check the result of allocation via <https://www.settrade.com> after the subscription period, in which the date of result announcement will be informed by 15 December 2021.***