

	Policy on Information Disclosure and Financial Statement Submission	
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# Policy on Information Disclosure and Financial Statement Submission

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## Introduction

JAS Asset Public Company Limited (the “Company”) is committed to conducting business in a fair and transparent manner, guided by principles of good corporate governance that are both transparent and auditable. The company is dedicated to ensuring that all financial information and documents, including annual reports, annual registration statements (Form 56-1 One Report), management’s discussion and analysis (MD&A), as well as the preparation and submission of its financial statements, are disclosed transparently with the interests of all stakeholders as the top priority.

To ensure that such disclosure, whether positive or negative information, is accurate, clear, and compliant with relevant laws, rules, standards, and practices of the pertinent authorities, the company will disclose such information through the news distribution channels of the Stock Exchange of Thailand (the “SET”) and the company’s website.

### 1. Disclosure Policy

#### 1.1. Authorized Spokespersons

The company has appointed the following persons as authorized spokespersons to disclose information to the public through press releases, public statements, answering shareholders’, investors’, or analysts’ queries:

- Chief Executive Officer
- Investor Relations Officer assigned.

These authorized spokespersons may explain the information themselves or assign relevant people to do so.


#### 1.2 Disclosure Principles

Information disclosed must be accurate, transparent, equitable, and timely. Reporting to government agencies and regulatory bodies must be done within the time frame specified by laws, authorities, or regulators. Shareholders and investors have equal rights to access the disclosed information.

##### (1) Disclosure of Material Non-Public Information

The Board of Directors must establish a prudent, accurate, complete, timely and lawful disclosure system in accordance with relevant laws, rules, standards, and practices. This ensures shareholders and investors can easily access adequate and equitable information.

If such information cannot yet be disclosed due to the company being unable to reach a conclusion or high uncertainty, the company will limit access to only necessary persons to prevent misuse of the information. The company will comply with relevant laws, rules, standards, and practices.

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Thec will disclose material information that may affect securities prices or investment decisions, or shareholders' rights, only after notifying the Stock Exchange of Thailand.

## **(2) Disclosure of Material Public Information**

The Board must ensure clear and complete disclosure to avoid confusion. If additional material public information is provided, it must be clear and consistent to prevent misunderstanding or confusion.

## **(3) Disclosure of Non-Material Information**

The Board of Directors must ensure that disclosure is based on facts and has no intent to mislead others about the company's financial position, operational performance, or securities prices. They must also ensure that disclosure is not made in a way that may cause misunderstanding about an increase or decrease in the company's securities prices.

## **(4) Disclosure of Forward-Looking Information**

The Board must ensure prudent disclosure of forward-looking information on business conditions, directions, and the company's future performance by explaining the conditions or assumptions used in the projections. The sources of information must be verified, and the accuracy of information considered before using it for analysis or projections.


### **1.3 Channels for Information Disclosure**

To ensure effective and equitable public disclosure and communication of the company's information, the following disclosure channels have been established:

- (1) Reporting through the news distribution channels of the Stock Exchange of Thailand, which will be the main channel for disseminating the company's information.
- (2) Communication via the company's website (<https://www.jasasset.co.th/>).
- (3) Dissemination of company information through annual reports, annual registration statements (Form 56-1 One Report), letters to shareholders, etc.

### **1.4 Prohibitions on Information Disclosure**

- (1) The company must not disclose trade secrets or information that may affect its competitive capabilities, unresolved information, or information under uncertain negotiations.
- (2) The company must not disclose information that defames trade competitors.

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- (3) The company will avoid disclosing information or providing performance data that may impact its securities prices during the period from the end of a quarter until the company discloses its financial statements through the Stock Exchange’s news distribution system.

### **1.5 General Practices**

- (1) The company must have a process to address rumors or information leaks by clarifying such information through the Stock Exchange or other appropriate channels when there are untrue rumors or news about the Company that may cause misunderstanding or impact investment in the company.
- (2) The company will avoid inappropriate disclosure such as public announcements without supporting facts, reporting or speculation beyond reality, and disclosure using language that may cause misunderstanding.
- (3) The company will accurately disclose information with sufficient details within time frames specified by laws and/or guidelines of the Stock Exchange and/or other relevant regulatory bodies.
- (4) The company authorizes the Chief Executive Officer, or a person assigned by the Chief Executive Officer to answer queries or provide material non-public information as permissible.
- (5) The company will disclose information according to relevant laws, rules, standards, and practices by verifying the accuracy and adequacy of information before disclosure. The company will educate directors, executives, and employees on information disclosure under this policy.


## **2. Policy on Financial Statement Submission**

### **2.1 Quarterly Financial Statements**

The company will submit the reviewed quarterly financial statements for the 1st, 2nd and 3rd quarters, reviewed by a certified public accountant, to the Stock Exchange of Thailand and the Office of the Securities and Exchange Commission (“SEC Office”) within 45 days from the end of each quarterly accounting period. However, the company will not submit the 4th quarter financial statements.

### **2.2 Annual Financial Statements**

- (1) The company will submit the annual financial statements, audited by a certified public accountant, to the Stock Exchange and the SEC Office within 2 months of the end of the accounting period.
- (2) The company prohibits directors, executives, accounting managers, employees involved with inside information, including their spouses or cohabiting partners and minor children, from trading, offering to purchase or sell, or soliciting others to purchase, sell, offer to purchase, or sell the company’s or other listed companies’ securities related to the company inside information during the 1-month period before the disclosure of quarterly and annual financial statements. They should also refrain from trading for at

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least 24 hours after the company inside information is publicly disclosed, as well as from disclosing such material information to others by any means.

This policy is effective from December 19, 2023 onwards.



Approver of the Disclosure Policy and Financial Statement Submission Policy

Mr. Sukont Kanjanahuttakit

Chairman of the Board

### Revision History

Revision No.	Department	Review Date	Effective Date	Details of Revision
REV00	Investor Relations	At the 7 <sup>th</sup> /2023 BOD Meeting December 18, 2023	December 19, 2023	Initial Issue