

## - TRANSLATION -

### Information Disclosure Policy

The Group is committed to provide its shareholders and investors with accurate, adequate, timely and equal access to information, in accordance with legal and regulatory requirements to promote investors and all stakeholders' confidence in the integrity of the Company.

The Board of Director determines the Information Disclosure Policy is desirable to provide the practical guidance for all directors, executives, employees and authorized spokespersons in relations to good corporate best practice.

#### 1. Principles of Disclosure of Information

##### *Terminology:*

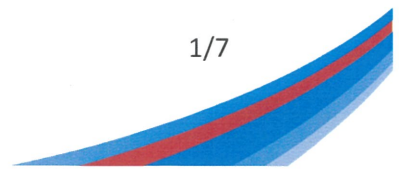
The Company refers to WHA Corporation PLC

Subsidiary refers to an entity the Company entitles to more than 50% of voting rights, excluding WHA Utilities PLC (WHAUP) and WHAUP's subsidiaries

The Group refers to The Company and its Subsidiary

In disclosing information, the following principles must follow:

- 1.1 Disclosure of material information shall comply with applicable legal and regulatory requirements.
- 1.2 Disclosure of material information shall be part of good corporate governance and hence The Group must be aware of disclosing information with accuracy, completeness, adequacy, consistency and in timely manner.



- 1.3 Disclosure of material information shall be done in a manner, which ensure fair and equitable access by all stakeholders namely investors, analysts, financial institution and public community.
- 1.4 Disclosure of sensitive, non-public and material information shall be done with due care.
- 1.5 Disclosure of information shall consider the protection of business information and confidentiality.

## 2. Scope

- 2.1 This policy applies to all directors, executives, employees of The Group, as well as those authorized spokespersons.
- 2.2 This policy covers disclosures in documents filed with the SET, financial and non- financial disclosures, financial forecast (such as earning preview, revenue projection, expenditure), assets, liability, liquidity, financial position both facts and management discussion and analysis of financial results of operations (MD&A), written statements published in The Group's annual and quarterly reports, news releases, letters to shareholders, presentations by senior management, and all information posted on The Group's website or disseminated through other electronic communication such as social network.

This policy extends to oral statements made in meetings and telephone conversations with analysts and investors, interviews with the media, public speeches, press conferences, and conference call.

However, public relations disclosures (e.g. product and service brochure, company profile, CSR activities, ESG or events) are excluded from this policy, as they are part of daily business promotional activity.

### 3. Roles and Responsibilities and Authorized Spokesperson

- 3.1 The Group Chief Executive Officer (Group CEO)** shall be responsible for the implementing and monitoring this policy to ensure that The Group complies with its disclosure obligations. The Group CEO is the ultimate decision-maker on whether or not to disclose any particular information.
- 3.2 The Chief Strategy Officer (CSO), the Chief Financial Officer (CFO), the Chief Accounting Officer (CAO), Head of Investor Relations and Head of Corporate Marketing** shall be responsible for supporting to the Group CEO regarding to related information to ensure that information disclosed to stakeholders including investors, analysts, financial and public community is accurate, complete, adequate and in timely manner
- 3.3 The Chief Strategy Officer (CSO), the Chief Financial Officer (CFO), the Chief Accounting Officer (CAO), the Chief Legal Officer (CLO), Head of Investor Relations, Head of Corporate Marketing and Company Secretary** shall be responsible for supporting to the Group CEO to ensure that The Group complies with its disclosure obligations
- 3.4 The Group Chief Executive Officer (Group CEO), the Chief Financial Officer (CFO), Head of Investor Relations and other assigned person by the Group CEO** are designated as The Group's authorized spokespersons to provide the material information to all stakeholders namely, investors, analysts, financial institutions and media

Disclosure of any inside/ nonpublic information which might affect the price or value of the Company's securities or investment decision, shall be approved by the Group CEO



**3.5 The Group Chief Executive Officer (Group CEO), the Chief Financial Officer (CFO), the Chief Accounting Officer (CAO) and Corporate Secretary** shall be responsible for information disclosure as required by the SET and SEC i.e. financial statement, MD&A, annual report as well as other information in accordance with legal and regulatory requirements

## 4. Information Disclosure Procedures

### 4.1 Definition of Material Information

Material Information is defined as any information that might affect share price, share value or decision of investors regarding to the Company's security. Generally, it includes information such as

- Assets, liabilities, liquidity, corporate financial position
- Operation result or forecast of operation results
- Operation of business
- Growth or future investment plans

It also includes information specified by SET to be disclosed, by listed companies, to investors such as profit, announcement of dividend payment etc.

### 4.2 Communication Channel

- 1) Electronic system of SET or related regulatory agencies
- 2) The Group's website (<http://www.wha-group.com>)
- 3) Public media such as newspaper, magazine, article, television, radio, document, printed media as well as online or social media



- 4) Information provided to investors, analysts, and visitors of the visit and meeting with management
- 5) Domestic and international roadshow
- 6) Investor Relations' activities e.g. Opportunity Day
- 7) Delivery of the Annual General Meeting Invitation Letter by post

#### **4.3 Release of information to the SET and general public**

- 1) The Group must not publicly disclose material price-sensitive information until it has notified the SET and received an acknowledgment that the information has been released to the Stock Exchange. After that, the information disclosed should be posted on The Group's website
- 2) Copies of all disclosures to the SET must be sent to all directors by Corporate Secretary

#### **4.4 Market Rumors or False Markets**

- 1) It is The Group's policy not to comment on market rumors or speculation, particularly where it is clear that The Group is not the source of the rumor
- 2) The Group may, however, respond to rumors or speculation under certain circumstance, such as a request from the SET or a securities regulation or if The Group determined appropriate

#### **4.5 Trading Halts**

- 1) In case that The Group is about to make a disclosure of material information, it may be necessary to request a halt in trading of the Company's securities in order to release all the information to the market in a fair and transparent manner

- 2) The Group CEO will make all decisions in relation to trading halts. No executive or employee is authorized to seek a trading halt unless he or she has approval from the Group CEO

## 5. Maintaining Confidentiality

The Group authorized the following person to access to material information

- 1) The Board of Directors and all sub-committees
- 2) Authorized Spokespersons
- 3) A member of Corporate Finance and IR department, responsible for information preparation and issuance
- 4) A member of Accounting department, responsible for information preparation and issuance
- 5) A member of Corporate Strategy department, responsible for information preparation and issuance
- 6) Persons assigned by the Group CEO

## 6. Maintenance and Promotion

The Corporate Secretary and Investor Relations Department shall review this policy and related procedures on an annual basis and report to the Corporate Governance Committee and Board of Directors accordingly. The team shall coordinate with Human Resources Department to arrange training programs to ensure that all executives and employees are aware of the disclosure obligations and all other requirements under this policy

This information disclosure policy has been considered and approved by the Board of Director Meeting No. 9/2020 on 13 November 2020.



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Ms. Jareeporn Jarukornsakul  
Chairman of the Board of Directors and Group Chief Executive Officer