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## **Regulation of the Stock Exchange of Thailand**

### **Re: Disclosure of Information and Any Acts of a Foreign Listed Company B.E. 2564 (2021)**

By virtue of the second paragraph (7) and (17) of Section 170 of the Securities and Exchange Act B.E. 2535 (1992), the Board of Governors of the Stock Exchange of Thailand, with the approval of the Securities and Exchange Commission, hereby issues the following regulation:

1. This Regulation shall come into force from 1 November 2021 onwards. **Effective date**

2. In this Regulation: **Definition**

“Exchange” means the Stock Exchange of Thailand;

“Office” means the Office of the Securities and Exchange Commission;

“Foreign Listed Company” means a Foreign Listed Company with Primary Listing and a Foreign Listed Company with Secondary Listing;

“Foreign Listed Company with Primary Listing”, “Foreign Listed Company with Secondary Listing”, “Overseas Regulatory Agency” and “Home Exchange” shall have the same meaning as the definition of such terms pursuant to the Regulation of the Exchange governing listing of ordinary shares or preferred shares as listed securities.

## **Part 1**

### **Disclosure of Information of a Foreign Listed Company with Primary Listing**

3. The following regulations of the Exchange shall apply to a Foreign Listed Company with Primary Listing: **Rules to be complied with**

(1) Regulation of the Exchange Re: Rules, Conditions and Procedures Governing the Disclosure of Information and Other Acts of a Listed Company and any other rules issued thereunder;

(2) Regulation of the Exchange Re: Preparation and Submission of Financial Statements and Reports on Financial and Non-Financial Information of Listed Companies and any other rules issued thereunder; and

(3) Any other regulations of the Exchange in relation to disclosure of information by listed companies.

4. A Foreign Listed Company with Primary Listing shall disclose information to the Exchange upon the occurrence of any of the following events:

Events  
requiring  
additional  
disclosure

(1) When there is any significant change in the foreign law or rules, with which such Foreign Listed Company with Primary Listing is required to comply, including when there is any change in information in relation to the risk regarding limitation of the enforceability of the law of the Foreign Listed Company with Primary Listing. In this regard, disclosure shall be made within 3 business days from the date on which there is an announcement in relation to the significant change in law or rules or change in information in relation to the risk regarding the limitation of the enforceability of the law;

(2) Any other events notified by the Exchange.

## Part 2

### Disclosure of Information of a Foreign Listed Company with Secondary Listing

5. The following regulations of the Exchange shall not apply to a Foreign Listed Company with Secondary Listing:

Exemption from  
compliance with  
the rules

\* (1) The Regulation of the Stock Exchange of Thailand Re: Rules, Conditions and Procedures Governing the Disclosure of Information and Other Acts of a Listed Company and any other rules issued thereunder except for the following matters, with which the Foreign Listed Company with Secondary Listing must comply pursuant to the regulations of the Exchange:

(a) The disclosure of information of a listed company that relies on the qualifications regarding operating results pursuant to the market capitalization test under Clause 6/1 of the Regulation of the Stock Exchange of Thailand Re: Rules, Conditions and Procedures Governing the Disclosure of Information and Other Acts of a Listed Company without considering whether such Foreign Listed Company with Secondary Listing has the duty to submit the quarterly financial statements to the Overseas Regulatory Agency or the Home Exchange.

(b) The determination of the offered price for the repurchase of the company's shares and the offered price for the disposal of the repurchased shares pursuant to Clause 5/1 of the Notification of the Board of Governors of the Stock Exchange of Thailand Re: Disclosure of Information and Other Acts of a Listed Company in the case that a Listed Company Repurchases Their Own Shares and Disposes of Such Repurchased Shares.

*(\*Clause 5(1) was amended on 2 June 2023, came into force on 6 June 2023.)*

(2) The Regulation of the Exchange governing preparation and submission of financial statements and reports on financial and non-financial information of listed companies and any other rules issued thereunder.

6. A Foreign Listed Company with Secondary Listing shall disclose information to the Exchange upon the occurrence of any of the following events:

Events  
requiring  
disclosure

(1) Any event or act which the Foreign Listed Company with Secondary Listing is required to disclose information to an Overseas Regulatory Agency or the Home Exchange;

(2) The shares of the Foreign Listed Company with Secondary Listing may potentially be delisted or are delisted from the Home Exchange;

(3) The Foreign Listed Company with Secondary Listing is ordered or requested to clarify any information or events by an Overseas Regulatory Agency or the Home Exchange, provided that the Foreign Listed Company with Secondary Listing shall disclose such information only when such order or request is in the form of public information;

(4) When there is any significant change in the foreign law or rules, with which such Foreign Listed Company with Secondary Listing is required to comply, including when there is any change in information in relation to the risk regarding limitation of the enforceability of the law of the Foreign Listed Company with Secondary Listing;

(5) Any other events notified by the Exchange.

7. A Foreign Listed Company with Secondary Listing shall prepare and submit financial statements and reports on financial and non-financial information in accordance with the rules prescribed under the Notification of the Capital Market Supervisory Board governing rules, conditions and procedures for disclosure of information regarding financial and non-financial information of foreign companies issuing and offering for sale of shares.

**Preparation and submission of financial statements and reports on financial and non-financial information**

The Foreign Listed Company with Secondary Listing shall prepare a report summarizing its non-financial information (or operating results) in a form prescribed by the Exchange and disclose it to the Exchange together with the financial statements under the first paragraph.

8. \*The disclosure of information under Clause 6 (1), (2) and (3) and Clause 7 shall be done by a Foreign Listed Company with Secondary Listing to the Exchange at the same time or at roughly the same time as the disclosure of information to an Overseas Regulatory Agency or the Home Exchange. The disclosure shall be made within the period prescribed by the Exchange which shall be (a) before the first trading hours of securities in the Exchange, or (b) after the trading hours of securities in the Exchange.

The disclosure of information under Clause 6 (4) shall be done by a Foreign Listed Company with Secondary Listing to the Exchange within 3 business days from the date on which there is an announcement in relation to the significant change in law or rules or change in information in relation to the risk regarding the limitation of the enforceability of the law.

*(\*The First paragraph of Clause 8 was amended on 19 February 2024, came into force on 25 March 2024.)*

**Part 3**  
**Procedure for Disclosure of Information and Submission of Documents or Copy of Documents**

9. As for the procedure for the disclosure of information and submission of documents or copy of documents to the Exchange pursuant to this Regulation, a Foreign Listed Company shall make the disclosure or submission via electronic system pursuant to the Regulation of the Exchange governing procedure for the disclosure of information and submission of documents of listed companies through the electronic system whereby disclosure of information shall be done at least in English.

**Procedure for disclosure of information and submission of documents or copy of documents**

Notified on 5 October 2021.

*(Signed) Prasarn Trairatvorakul*  
(Mr. Prasarn Trairatvorakul)  
Chairman of the Board  
The Stock Exchange of Thailand

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Reason for Promulgation: Whereas the Exchange deems it appropriate to revise the rules in relation to the disclosure of information by Foreign Listed Companies with Secondary Listing in case Foreign Listed Companies with Secondary Listing may possibly be delisted or have their shares listed on the Home Exchange delisted and to revise the rules in relation to the disclosure of information by Foreign Listed Companies to possess more clarity and consistency throughout the rules, it is therefore appropriate to issue this Regulation.