

(Bor.Jor./Por. 01-00)

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Regulation of the Stock Exchange of Thailand

Re: Preparation and Submission of Financial Statements and Reports on Financial and Non-Financial Information of Listed Companies B.E. 2560 (2017)

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 rules.

1. This Regulation shall come into force from 9 October 2017 onwards. **Effectiveness**
2. In this Regulation:
“Exchange” means the Stock Exchange of Thailand;
“Office” means the Office of the Securities and Exchange Commission;
“Listed Company” means a company of which ordinary shares are listed on the Exchange;
“Notification of the Capital Market Supervisory Board” means the Notification of the Capital Market Supervisory Board Re: Rules, Conditions and Procedures for Disclosure regarding Financial and Non-financial Information of the Securities Issuer, or the Notification of the Capital Market Supervisory Board Re: Rules, Conditions and Procedures for Disclosure of Information regarding Financial and Non-Financial Information of the Foreign Companies Issuing and Offering for Sale of Shares, as the case may be. **Definition**
3. A Listed Company shall prepare the following financial statements and reports on financial and non-financial information in accordance with the Notification of the Capital Market Supervisory Board and disclose such information to the Exchange within the period prescribed by the Notification of the Capital Market Supervisory Board:
 - (1) financial statements;
 - (2) financial report for the first half of the fiscal year;
 - (3) interim management discussion and analysis;
 - (4) annual report;
 - (5) annual updated information statement;
 - (6) interim updated information statement; and
 - (7) other reports on financial and non-financial information as required under the Notification of the Capital Market Supervisory Board. **Disclosure of financial statements and report on financial and non-financial information results**
4. A Listed Company shall prepare a report summarizing its operating results in the form prescribed by the Exchange and disclose to the Exchange together with the disclosure under Clause 3 (1). **Preparation of report summarizing operating results**

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5. The procedure for the disclosure of information and submission of documents or copy of documents to the Exchange under this Regulation shall be carried out by a Listed Company through the electronic system pursuant to the Regulation of the Stock Exchange of Thailand Re: Procedure for the Disclosure of Information and Submission of Documents of Listed Companies through the Electronic System.

Procedure for the disclosure of information and submission of documents or copies of documents

6. A Listed Company shall submit an annual report prepared for the shareholders to the shareholders together with an invitation letter for an annual general meeting of shareholders.

Submission of annual report

Notified on 2 October 2017

(Signed) Chaiyawat Wibulswasdi

(Mr. Chaiyawat Wibulswasdi)

Chairman of the Board

The Stock Exchange of Thailand

Reason for Promulgation: As the Securities and Exchange Act (No. 5) B.E. 2559 (2016) which came into force on 12 December 2016 stipulates that the companies with securities traded on the Exchange on the date the Securities and Exchange Act B.E. 2535 (1992) is in force shall have the duty and responsibility to prepare and submit financial statements, financial reports and operating results of the companies to the Office of the Securities and Exchange Commission in the same way as the companies which issue securities under Section 33 of the Securities and Exchange Act B.E. 2535 (1992) and the Exchange deems it appropriate to revise the rules with respect to the procedure for the submission of documents or copies of documents to the Exchange so that the procedure for the submission of documents or copies of the documents can be conducted through the electronic system in order to reduce the burden of those who are obliged to provide such documents or copies of documents while ensuring that investors receive adequate information, it is therefore appropriate to issue this Regulation.