



Policy Code: M10

Revision No.: 03

Effective Date: November 8, 2024

Disclosure of Information and Transparency Policy

Principles and Rationale

North East Rubber Public Company Limited (“the Company”) places great importance on managing and conducting business in accordance with the principles of good corporate governance. Recognizing the significance of disclosing essential information accurately, promptly, and in compliance with the guidelines set by relevant regulatory authorities, the Board of Directors has established a policy and practices for information disclosure. This policy serves as a guideline for the conduct of the company’s board members, executives, and employees, as detailed below.

Scope of the Policy

This policy on the disclosure of information and data applies to the Board of Directors, Executives, and Employees of Northeast Rubber Co., Ltd. (Public) and its subsidiaries only. The policy governs the disclosure of the company's information, including financial and non-financial data, through various channels such as written communication, verbal communication, telephone, video conferences, social media, the internet, digital media, public announcements to investors or the press, and other channels provided by government agencies or third parties for public access to information.

Definitions

“The Company”	Refers to North East Rubber Public Company Limited and its subsidiaries.
“Employee”	Refers to All employees of Northeast Rubber Co., Ltd. (Public) and its subsidiaries, regardless of position, type, and management level.
“Stakeholders”	Refers to Partners, customers, manufacturers, sellers, subcontractors, financial institutions, shareholders, trade creditors, trade



debtors, investors, and employees, etc.

“Confidential Information”	Refers to	Non-public information that is material to changes in the value of securities or investment decisions. This information is sufficiently clear and significant that a reasonable investor would likely rely on it when making investment decisions. Material or insider information that may impact investor decisions includes:
		<ul style="list-style-type: none">- Assets, liabilities, liquidity, and financial position of the company- Company performance or projected performance- The company's business operations- Developments or future investment projects- Changes in major shareholders, controlling persons, or key executives

Disclosure of information

1. The disclosure of material information and corporate news must be clear, accurate, complete, transparent, and timely. The information provided should be reliable and effectively communicated to stakeholders in a manner that is clear, easily understood, and prompt.
2. The disclosure of material information and corporate news must be fair to all parties, ensuring equal and consistent treatment in accordance with established guidelines. It should also avoid any actions that may lead to conflicts of interest.
3. The disclosure of any material information and corporate news must ensure that it does not negatively impact the relationship between the company and its customers or compromise the confidentiality of information belonging to customers, shareholders, and other stakeholders.
4. The handling of confidential internal communications must be carried out in accordance with the company's regulations as outlined in the Corporate Code of Conduct.
5. Material information of the company that may impact the company's stock price, influence investment decisions, or affect shareholders' rights and benefits shall only be disclosed after it has



been officially released to the Stock Exchange of Thailand.

Communication

1. The Chief Executive Officer has the authority to disclose company news and material information and may delegate the responsibility to executives of respective functions to provide relevant information through the Investor Relations department or other relevant units.
2. Shareholders, investors, or interested parties can access company information or request additional details through the company's website. The company has assigned the Investor Relations department and/or the Corporate Secretary to be responsible for providing general information, responding to inquiries, and serving as the central coordinator with relevant officials or personnel for accurate and timely responses.

Communication Standards and Formats

1. The company will regularly and continuously disclose its performance results to shareholders, investors, and the general public, along with other relevant information, through the Stock Exchange of Thailand's communication channels and the company's website.
2. The company will distribute the annual report, financial statements, and documents explaining the company's performance to shareholders each year as supporting information for the Annual General Meeting.
3. The company will disclose information presented at the Annual General Meeting, along with meeting documents, on its website.
4. The company requires its directors, executives, and employees to exercise caution when communicating market-sensitive information that may impact the company's stock price to analysts, investors, fund managers, the media, or potential investors. This is especially critical for information regarding financial performance and position during the one-month period preceding the official disclosure of financial statements to the Stock Exchange of Thailand.

Examples of Information That May Impact Stock Prices

- Profit or loss

Revenue that shows a significant change from the previous period or remains stable in a direction contrary to market conditions.



- Announcement of dividend payment or non-payment
- Changes in par value or issuance of stock dividends
- Capital augmentation or reduction
- Launch of a significant new product
- Joint ventures, mergers, or acquisitions
- Changes in control or significant changes in the board of directors and executives
- Purchase or sale of significant assets
- Change in the company's objectives
- Changes in significant accounting policies
- Tender offer for securities of another company
- Significant legal disputes

5. The Company mandates that the Chief Executive Officer is prohibited from disclosing any information related to the Company's financial performance during the seven-day period preceding the disclosure of such information to the Stock Exchange of Thailand. Furthermore, the Company has a strict policy against arranging meetings, providing information, holding group discussions, or responding to any inquiries regarding financial performance from shareholders, investors, securities analysts, fund managers, or the media. Compliance with the Company's established regulations is required in this regard.

The Company will hold quarterly investor or analyst meetings only after it has publicly disclosed its financial performance to the Stock Exchange of Thailand. Additionally, the presentation materials used in these meetings will be made available on the Company's website.

Insider Disclosure

The Company strictly prohibits the disclosure of inside information to any unauthorized party before it has been made public, as well as the use of such information for personal or others' benefit. To ensure compliance, the Company has established the following guidelines for the Board of Directors, executives, employees, and staff:

- a) Must maintain the confidentiality of the Company's inside information.
- b) Must not disclose or use the Company's confidential and/or inside information for personal gain

or for the benefit of any other person, whether directly or indirectly, and regardless of whether any compensation is received.

- c) Must not trade, transfer, or receive transfers of the Company's securities using confidential and/or inside information, nor engage in any other legal transactions using such information that may cause harm to the Company, whether directly or indirectly.
- d) The Company's Board of Directors and executives, including the Company's auditors, must report any changes in their securities holdings, as well as those of their spouses and minor children, to the Office of the Securities and Exchange Commission (SEC) in accordance with Section 59 of the Securities and Exchange Act B.E. 2535 (1992). They must also acknowledge the applicable penalties under this Act.

Additionally, directors and executives are required to submit a copy of such reports to the Company on the same day they report to the SEC, which must be done within three business days. The Company has assigned the Corporate Secretary to provide guidance and support to directors and executives who require assistance in fulfilling these reporting obligations. Directors and executives must submit their reports to the Corporate Secretary, who will subsequently present them to the Board of Directors' meeting for acknowledgment.

Directors, executives, and employees of the Company who have access to inside information should avoid or refrain from trading the Company's securities during the one-month period prior to the official disclosure of financial statements to the Stock Exchange of Thailand and within 24 hours after such disclosure (the **Blackout Period**).

This restriction also applies to the spouses and minor children of the Company's directors and executives. Any violation of this regulation will be considered a serious offense.

Review of the Information Disclosure and Communication Policy

The Company's Information Disclosure and Communication Policy must be regularly reviewed and assessed to ensure compliance with legal requirements and regulations. Additionally, periodic reviews will be conducted to enhance the effectiveness of the policy in practice, ensuring continuous improvement in



the Company's disclosure standards.

This policy was reviewed and approved by the Board of Directors at its 8/2024 meeting on November 7, 2024. It will be effective from November 8, 2024, onwards.

- Mr. Chuwit Jungtanasomboon -
(Mr. Chuwit Jungtanasomboon)
Chief Executive Officer

- Mr. Chanitr Charnchainarong -
(Mr. Chanitr Charnchainarong)
Chairman of the Board of Directors/
Corporate Governance and Sustainable
Development Committee