



# **Disclosure and Transparency Policy**

Effective from 14 November 2025

## Disclosure and Transparency Policy

### Objectives

Precise Corporation Public Company Limited (the “Company”) attaches great importance to the disclosure of information to the Stock Exchange of Thailand, shareholders/investors, and all stakeholders via the SET Portal system, the Annual Information Disclosure Form (Form 56-1 One Report), the Company’s website, and any other communication channels of the Company. Such disclosure shall be accurate, complete, timely, transparent, and equitable, and shall comply with the law, the rules and regulations of the Office of the Securities and Exchange Commission, the Stock Exchange of Thailand, and the principles of good corporate governance.

The Company recognizes the necessity of safeguarding important information and trade secrets. Therefore, this Disclosure and Transparency Policy have been established as a guideline for directors, executives, employees, and related parties in performing their duties, so that disclosure of the Company’s important information to all stakeholders both financial and non-financial will be in line with the objectives stated above.

### Persons Authorized to Disclose Information

The Board of Directors has assigned the management to be responsible for and authorized to disclose information to the public, give press conferences, disseminate information, and respond to questions from shareholders and other stakeholders such as investors and securities analysts, as follows:

1. Chief Executive Officer
2. Senior executive responsible for the Accounting and Finance function
3. Senior executive responsible for Investor Relations

These executives may provide information themselves or may delegate such responsibility to relevant people.

### Channels for Disclosure of Information

To ensure that the Company’s dissemination and communication of information to the public is effective and accessible on an equal basis, the Company has prescribed the following channels for disclosure:

1. Reporting via the information dissemination system of the Stock Exchange of Thailand, which shall be used as the primary channel for disclosure of the Company’s information.

2. Communication via the Company's website ([www.precise.co.th](http://www.precise.co.th)).
3. Official Company documents, such as the Annual Information Disclosure Form (Form 56-1 One Report), letters to shareholders, etc.
4. Opportunity Day activities for listed companies organized by the Stock Exchange of Thailand.
5. Providing information to shareholders, analysts, or investors who visit the Company to meet with management (Company Visits).

## Key Principles for Disclosure of Information

1. Disclosure of the Company's information (both financial and non-financial) must be accurate, complete, timely, transparent, and equitable, and must comply with the rules and regulations prescribed by the Office of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET), as well as all relevant standards and guidelines.
2. The following material information must not be disclosed:
  - Trade secrets or information which, if disclosed, may cause the Company to lose benefits or reduce its competitiveness.
  - Information that is not yet finalized or is still under negotiation and remains uncertain.
  - Information that may lead to misunderstanding regarding the price of the Company's securities.
  - Information that disparages competitors.
3. Material information that has not yet been disclosed to the public must not be disclosed to unauthorized employees, groups of people, or any person (including investors, media, and analysts) until such information has been disclosed to the public.
4. If it is necessary to provide non-public information to any person or group of people (including investors, media, and analysts), this must be done with due care so that the information is accurate, complete, and up to date. Action must also be taken to ensure that shareholders and investors receive sufficient and equal information. In this regard, careful consideration should be given to the timing of any such disclosure.
5. Any forward-looking information related to the Company's future business direction or performance shall be disclosed with caution, together with an explanation of the conditions or assumptions used in making such projections.

6. Material information that must be disclosed to the public shall be disclosed clearly and completely to avoid confusion. Any additional information in relation to information already disclosed must also be clear, accurate, and consistent, and must not be contradictory in a way that may cause misunderstanding of the information.
7. Other information that is not material shall be disclosed in accordance with the facts, without any intention of misleading users of the information regarding the Company's financial position, operating results, or securities price.

## Guidelines for Disclosure of Information

1. The Board of Directors is responsible for considering that the Company has appropriate processes to ensure that information disclosed to investors is accurate, not misleading, and sufficient for decision-making, as follows:
  - 1.1 Disclosure of the Company's material information, both financial and non-financial, must comply with the key principles of disclosure prescribed above, as well as relevant standards and guidelines.
  - 1.2 The Audit Committee is assigned to review the quality of financial reports and the sufficiency of disclosure of material information in the notes to the financial statements, and to report to the Board of Directors every quarter.
  - 1.3 Directors and executives are required to report their holdings and changes in holdings of the Company's securities to the Company and to the Office of the Securities and Exchange Commission in accordance with applicable laws and regulations.
  - 1.4 The Company shall oversee that persons authorized to disclose the Company's information, as prescribed by the Company, possess the necessary knowledge, training, skills, and are sufficient in number to enable effective and efficient disclosure of information.
  - 1.5 The Company shall conduct regular evaluations of the effectiveness of its disclosure processes.
2. As a minimum, information disclosed on the Company's website shall be accurate and always kept up to date in both Thai and English, covering at least the following matters:
  - 2.1 The Company's Vision and Mission.
  - 2.2 Nature of the Company's business.
  - 2.3 Structure and members of the Board of Directors and Board Committees.

- 2.4 Roles, duties, and responsibilities of the Board of Directors, Board Committees, the Chief Executive Officer, and the Company Secretary.
- 2.5 Key policies such as the Business Code of Conduct, Corporate Governance Policy, Dividend Policy, Risk Management Policy, Anti-Corruption Policy, etc.
- 2.6 Financial statements, and reports on the Company's financial position and operating results, including the Management Discussion and Analysis (MD&A) for every quarterly financial statement disclosure.
- 2.7 The Annual Information Disclosure Form (Form 56-1 One Report), which can be downloaded.
- 2.8 A list of the Company's top 10 major shareholders.
- 2.9 Notices of Annual General Meetings and Extraordinary General Meetings of Shareholders.
- 2.10 Contact information for the unit or person responsible for Investor Relations.

3. Information disclosed in the Annual Information Disclosure Form (Form 56-1 One Report) must be accurate and consistent with the guidelines prescribed by the SEC. The Board of Directors attaches importance to and supports the disclosure of the following information:
  - 3.1 Roles, duties, and responsibilities of the Board of Directors and Board Committees, together with a summary report on their performance during the past year.
  - 3.2 Remuneration information for the Board of Directors and Board Committees, the number of meetings held, and the number of meetings each director attends during the year.
  - 3.3 Direct and indirect shareholdings of directors, executives, and major shareholders of the Company.
  - 3.4 Audit fees and other service fees paid to the external auditor.
  - 3.5 The Board of Directors' Report on Responsibility for Financial Reports, presented alongside the auditor's report.
4. Disclosure of information through other channels shall be at the discretion of the people authorized to disclose information, who shall consider what is appropriate, subject to the key principles of disclosure prescribed by the Company.

5. The handling of the Company's inside information shall be in accordance with the following:

- 5.1 While inside information has not yet been disclosed to the public, the Company shall manage and safeguard the confidentiality of such information to prevent any person from using it for personal gain or disclosing it improperly.
- 5.2 Where it is necessary for business purposes to disclose related information to persons who have relevant duties such as auditors, banks, legal advisors, financial advisors, or other consultants the Company shall take action to ensure that such persons are aware of their duties and exercise due care in maintaining the confidentiality of the information, so as to prevent its use or disclosure to other persons.
- 5.3 If the Company has inside information which, due to high uncertainty or because a conclusion has not yet been reached, cannot yet be disclosed, the Company shall closely monitor the situation and shall promptly disclose such information via the Stock Exchange of Thailand as soon as a conclusion can be made.

Examples include:

- Matters under negotiation, where disclosure could affect the outcome of such negotiations.
- Matters requiring approval from another organization or person, where disclosure during the approval process could affect investors and possibly lead to misunderstanding.

- 5.4 In the event that a material incident occurs, or there is news or significant information about the Company that is incorrect or misleading and has an impact on the price of the Company's securities, the person authorized to disclose information shall clarify the correct information through the Stock Exchange of Thailand or other appropriate disclosure channels to ensure that the public is properly informed.
- 5.5 If there is a risk that the Company's inside information may be leaked before the facts and related impacts can be verified, the Company shall make a preliminary disclosure of information regarding the situation by:
  - Providing details of the matter to the extent possible.
  - Explaining the reasons why complete facts cannot yet be provided; and
  - Expressing the Company's commitment to disclose full details at the earliest possible opportunity.



If the Company is unable to disclose such preliminary information via the Stock Exchange of Thailand, or considers that it is inappropriate to do so, the Company shall consult with the Stock Exchange of Thailand and may request a temporary trading halt of its securities as appropriate.

## **Timing of Disclosure of Information**

The timing of disclosure of material information shall comply with the rules and regulations prescribed by the Office of the Securities and Exchange Commission (SEC) and/or the Stock Exchange of Thailand (SET).

During the 14-day period prior to the disclosure of financial statements to the SET (Quiet Period), persons authorized to disclose information, and related persons shall not disclose any information regarding the Company's operations that may affect the price of the Company's securities through any channel.