

Principles of Disclosure of Material Information and Price Sensitive Information

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The following will be categorized as Material Information (MI):

- 1. Information related to changes in financials, e.g.:**
 - a) Information, disclosure, or comments related to changes in Income Statement, e.g., significant change in revenue, expenditure, cash flow, receivable, payable, assets
 - c) Any special directive or changes in directive regarding the issuer's provisions from its controlling authority
 - d) Changes in the issuer's accounting policy

- 2. Information related to corporate announcements, e.g.:**
 - a) Change in dividend distribution policy

- 3. Information related to change in corporate structure, e.g.:**
 - a) Change of name or address

- 4. Information related to business expansion, changes in operations, etc., e.g.:**
 - a) Significant change in agreement, production, patent, service or business structure
 - b) Significant collection of bad debt
 - c) Change, resignation or termination of Managing Director, CEO, CFO, Company Secretary and Board of Directors
 - d) Changes in Statutory Auditor, Corporate Governance Compliance Auditor or Credit Rating Company
 - e) Starting of any legal proceedings, developments in regulatory affairs or any significant court order
 - f) Delisting of security or its change of category
 - g) Any management contract, investor relations agreement, service agreement, or related party transaction which can significantly influence the financial statements
 - h) Significant intercompany transactions, advances or loans given to or taken from subsidiary or sister concern

5. Information related to debt management, e.g.:

- a) Borrowing or repayment of debt worth 25% or more of paid-up capital or net asset value, whichever is higher
- b) Significant encumbered or unencumbered property
- c) Defaulting on any debt for more than 6 months
- d) Onboarding of any significant loan
- e) Foreign loan or investment agreement etc.

6. Others, e.g.:

- a) Cancellation or amendment of any major contract
- b) Significant damage of any assets of the company
- c) Significant change or cancellation of a declared project

The following will be categorized as Price Sensitive Information (PSI):

1. Information related to changes in financials, e.g.:

a) Comparative information of the following financials:

-Earnings Per Share/Unit

-Net Operating Cash Flow Per Share/Unit

-Net Asset Per Share/Unit

b) Significant change in the value of assets

2. Information related to corporate announcements, e.g.:

a) Dividend related decisions

b) Declaration of rights, issuance of bonus or bonus-equivalent benefits to the security holders

c) Corporate declaration or information related to investors' receivables

3. Information related to change in corporate structure, e.g.:

a) Acquisition or disposal of 5% or more of existing assets

b) Merger or acquisition of significant number of shares of another company

c) Demerger of any unit of the company

d) Transformation or retirement of any business unit

e) Change in corporate activities through capital reorganization, merger or demerger

f) Proposal for takeover of any company or the acquisition of any internal services

g) Any change in ownership that may affect the control of the company

4. Information related to change in capital structure, e.g.:

a) Decisions related to private/ public/ rights offer or change in capital structure

b) Repurchase or redemption of the company's securities

c) Decisions regarding share consolidation, share exchange, conversion any security into equity security or bonds into shares

d) Significant change regarding the rights of shareholders

5. Information related to business expansion, changes in operations, etc., e.g.:

- a) Any significant change or enhancement in the company's technology, production, or establishments
- b) Significant capital investment or significant change in the company's objectives
- c) Decision to buy or sell any fixed asset, or, balancing, modernization, rehabilitation and expansion of plant or machinery, or establishment of new unit

6. Others, e.g.:

- a) Submission of qualified report by auditors