

Information Disclosure Policy

SCG Decor Public Company Limited

The Board of Directors participating in the 200th meeting (4/2022) on December 1, 2022, approved the Information disclosure policy for the first time. Later, at the 1st meeting of the Board of Directors in 2023 on June 9, 2023, it was resolved to endorse the continuous use of the policy when the company is converted to a public limited company.

The disclosure of information by SCG Decor (as defined below) adheres to the principles of fairness, transparency, and continuous corporate governance review. At the company's board meeting, a resolution was passed to endorse the disclosure policy of SCG Decor to ensure that shareholders, investors, the public, and stakeholders can trust that the information disclosed by SCG Decor is accurate, clear, compliant with the law, and equitable for all parties concerned.

Definition

Important information refers to various data related to the business operations of SCG Decor. If disclosed improperly, it could significantly impact SCG Decor's ability to conduct business effectively or affect the price of securities, potentially influencing investment decisions. This includes financial information, investment details, or trade secrets as follows:

1. Financial statements (balance sheet, income statement, cash flow statement, statement of changes in equity, accompanying notes to the financial statements), and significant changes in accounting policies.
2. Information regarding mergers, acquisitions, or divestitures involving significant joint ventures/subsidiaries that may impact or alter SCG Decor's business structure.
3. Information regarding acquisitions or disposals of assets or investment projects, cancellations or expansions of production capacity that are significant to SCG Decor.
4. Information concerning dividend payments or suspension of dividend payments, or changes in dividend payment policies of SCG Decor's listed companies.
5. Information concerning securities of registered companies within the SCG Decor group, such as capital increases, issuance of new securities, changes in par value of shares.
6. Significant legal disputes involving SCG Decor.
7. Production or cessation of production of significant products of SCG Decor.
8. Information regarding SCG Decor's business operation policies or strategies.
9. Forward-looking information about SCG Decor's business outlook, including future financial performance forecasts (Forward-looking Information), especially profit or loss data.
10. Other information about SCG Decor that may impact securities prices or influence investment decisions.

Furthermore, important information is assessed based on the criteria for disclosure set forth in the Securities and Exchange Commission of Thailand ("**SEC**") announcement on the practice guidelines for disclosure of information by registered companies.

Registered companies within the SCG Decor group refers to SCG Decor Public Company Limited (listed on the Stock Exchange of Thailand) or subsidiaries with securities listed on the Stock Exchange of Thailand or foreign stock exchanges.

The impact on securities prices refers to the effect that causes the prices of securities of registered companies within the SCG Decor group to rise, fall, remain stable, or support the prices of such securities.

SCG Decor refers to SCG Decor Public Company Limited and its consolidated subsidiaries according to the financial statements of SCG Decor Public Company Limited.

Information Disclosure Policy

1. SCG Decor is committed to complying with relevant laws concerning disclosure of information in every country where SCG Decor operates its business.
2. SCG Decor must disclose material non-public information cautiously, accurately, comprehensively, and in compliance with laws, regulations, standards, and relevant agency practices. Disclosure should be timely, widespread, and fair, ensuring that shareholders or investors have sufficient information for decision-making, equitably. Information accessibility should be facilitated, possibly through SCG Decor's website or other appropriate channels specified by relevant authorities. The timing of disclosure must be considered deliberately.
Furthermore, SCG Decor must designate individuals authorized to disclose material non-public information that has not yet been made public, clearly defining the scope of their responsibilities. This ensures that communication of critical information from SCG Decor originates from a single source, maintains consistency, and aligns with the same direction. It prevents confusion and prohibits employees from disclosing material non-public information unless authorized by the Chairman and CEO of SCG Decor.
3. SCG Decor must disclose material public information clearly and comprehensively, without causing confusion. Additionally, any supplementary information related to previously disclosed material information must be clearly articulated and consistent, ensuring there is no misunderstanding regarding the disclosed data.
4. Regarding forward-looking information about SCG Decor's business outlook and future performance, SCG Decor must disclose such information cautiously, avoiding any potential misinterpretation of crucial details. They must also explain the conditions or assumptions used in making such forecasts. Before utilizing such forecasts or analyses, SCG Decor must verify the sources and assess the accuracy of the data.
5. When disclosing non-material information, SCG Decor must do so based on facts and without intending to mislead others significantly about the financial status, operational performance, or securities prices. Additionally, the disclosure should not be made in a manner that might lead others to believe it has a significant impact on securities prices.

6. Disclosing material or relevant information requires utmost caution. SCG Decor must not disseminate such critical information before the scheduled disclosure date to the stock exchange or foreign stock markets and the public.
7. When disclosing information to the public, SCG Decor must ensure there is a disclosure system in place that guarantees transparency, clarity, accuracy, timeliness, and adequacy of the disclosed material information for investment decision-making.
8. To adhere to this policy, SCG Decor and its corporate governance manual should be utilized as guidelines for operational practices.
9. Failure to comply with this policy constitutes a violation of SCG Decor's ethics.

Practices

1. Establishment of Key Information Disclosure Management System

- 1.1 Investor Relations departments must establish a key information disclosure management system necessary for investment decision-making in securities of companies within the SCG Decor group. This is to ensure that the disclosure of important information is transparent, clear, accurate, timely, and sufficient for investment decision-making.
- 1.2 Investor Relations departments must regularly review the key information disclosure management system of relevant units involved in key information disclosure to enhance its efficiency and effectiveness.

2. Management of Key Information Disclosure

- 2.1 Relevant units associated with key information disclosure must establish a registry of important information to be disclosed. This is to ensure transparency, clarity, accuracy, timeliness, and sufficiency of disclosed information for investment decision-making.
- 2.2 Units related to key information disclosure should develop work standards concerning the disclosure of key information to the stock market, foreign stock markets, regulatory agencies, and the public. These standards should consider laws, standards, and best practices, including:
 - a) Key information disclosure by companies within the SCG Decor group must be accurate, comprehensive, understandable, current, timely, transparent, and fair. Information should not be disclosed selectively or exclusively to specific groups or individuals. Key information must not be disclosed before the scheduled disclosure date to the relevant stock markets and the public.
 - b) Information disclosed to analysts, shareholders, or other individuals must ensure that the disclosed key information is already available to the public.
 - c) Key information to be disclosed must adhere to the requirements and timeframes set by relevant stock markets, foreign stock markets, standards, and practices of relevant regulatory agencies. At a minimum,

disclosed information should include essential aspects.

- 2.2.3 (1) Information must be accurate and truthful, clear.
- 2.2.3 (2) Sufficient numerical data should be provided to enable investors to compare with the activities of companies within the SCG Decor group.
- 2.2.3 (3) Information should be direct and straightforward, without distortion or omission of facts that could lead to misunderstandings.
- 2.2.3 (4) Avoid excessive technical language; use language that is easily understandable by the general public to the greatest extent possible.
- 2.2.3 (5) Avoid inappropriate language or disclosing unnecessary information that could lead investors to misunderstandings and affect the price or volume of securities trading without reasonable cause.

2.3 In cases where important information of companies within the SCG Decor group is pending disclosure to the stock exchange or foreign stock markets, or relevant regulatory agencies, SCG Decor personnel involved must refrain from disclosing such information externally. This is because it could lead to confusion and unequal access to information among investors. Therefore, it is necessary to establish a sequence and ensure understanding among SCG Decor personnel involved in disclosing information through various channels. Disclosure to the stock exchange, foreign stock markets, or relevant regulatory agencies must be completed before disclosing such important information to the media, investors, or other channels.

2.4 Companies within the SCG Decor group have the responsibility to immediately disclose important information to the stock exchange(s) and/or foreign stock markets concerned when such information pertains to operational activities, events, or trading conditions of the registered companies within the SCG Decor group. This information may have a significant impact on the buying or selling prices of securities of the registered companies within the SCG Decor group, be crucial for investors' analysis by analysts or investment decision-makers or affect the interests of shareholders.

2.5 In cases where there is important information, events, or projects meeting the following criteria, the relevant departments may consider not disclosing the information immediately, ensuring that the information can be kept truly confidential:

- a) Immediate disclosure of important information may significantly disadvantage SCG Decor or adversely affect its ability to pursue its business objectives. For example, disclosing plans to purchase real estate may

artificially inflate property prices. Therefore, it is advisable to delay disclosure until an appropriate time.

b) Continuously disclosing evolving truths to the public can lead to confusion or misinterpretation. For instance, during negotiations to acquire a business where uncertainties exist at each stage, it is prudent to wait for definitive conclusions before disclosing, rather than disclosing at each stage of negotiation.

2.6 When disclosing forward-looking information, such as projections or analyses regarding SCG Decor's business direction, including future performance, careful scrutiny of the data sources and consideration of their accuracy prior to analysis or forecasting is necessary. This information must be disclosed cautiously, avoiding misunderstandings of critical points, and explaining the conditions or assumptions used in the forecasting process. There should be thorough verification of data sources and careful consideration of data accuracy before use in analysis or forecasting.

2.7 SCG Decor is not obligated to disclose estimates or forecasts regarding profits or any other internal information. However, if such disclosure occurs, it must be done cautiously, based on reasonable assumptions, and presented with appropriate conditions. If it later appears that the estimates or forecasts were inaccurate, SCG Decor must rectify and promptly inform relevant securities markets.

2.8 In the event of rumors or speculation regarding future sales figures, profits, or any other future information, SCG Decor is typically not required to take any action unless such rumors or speculation are materially inaccurate and could significantly impact securities prices or investment decisions. However, SCG Decor should consider the appropriateness of providing clarification to relevant securities markets if deemed necessary to ensure the dissemination of accurate information.

2.9 In the event that securities of a company registered under SCG Decor experience trading that deviates from market conditions, relevant authorities should monitor the abnormal situation and attempt to determine the cause of such deviations, whether it originates from information provided by SCG Decor or not. If the information has already been disclosed, SCG Decor is not required to take any action. However, if there is suspicion of potential internal information leakage, SCG Decor should consult with experts to consider corrective actions.

3. Appointment of authorized person to disclose Key Information

3.1 Persons Authorized to Disclose Key Information (Spokesperson)

The individuals authorized to respond to inquiries or provide key information that has not yet been disclosed to the public by SCG Decor include:

- (1) Chief Executive Officer and President of SCG Decor.
- (2) Chief Financial Officer.
- (3) Investor Relations Manager or Brand Management Office Manager of SCG Decor.

(4) Individuals delegated by the persons in (1) or (2) (specifically for matters delegated to them).

3.2 The organization controlling the disclosure of important information

The organization responsible for controlling and reviewing the content of SCG Decor's important information disclosure to external parties includes:

- (1) The Brand Management Office is responsible for disseminating important publicity information to the mass media.
- (2) The Company Secretary Office and the Accounting Department are responsible for disclosing important information to the Stock Exchange, foreign stock markets, and relevant regulatory authorities.
- (3) The Investor Relations Unit is responsible for providing important information to analysts or various securities companies.
- (4) Units appointed by the CEO or CFO (specifically for assigned matters).

3.3 SCG Decor's employee

The Company Secretary's Office must ensure that there is communication and clarification for all SCG Decor employees regarding the impact of disclosing important information of registered companies within the SCG Decor group. Employees involved in disclosure of information can only do so after and to the extent that it has been disseminated to the public.

Employees who are not involved in disclosing important information must exercise caution in disclosing SCG Decor's information to prevent confusion. They should not disclose important information that they have knowledge of until SCG Decor has disseminated it to the public.

4. Creating Knowledge, Understanding, and Awareness

4.1 The Company Secretary Office must conduct training sessions for SCG Decor's executives who have the opportunity to provide important information to external parties. They should be made aware of their responsibilities in disclosing crucial information, along with best practices in communicating such information to external parties.

4.2 The Company Secretary Office must foster awareness and instill a culture within SCG Decor's employees regarding the transparent and truthful disclosure of important information. They should prioritize transparency, accuracy, and uphold the reputation of SCG Decor.

4.3 Since disclosing important information, especially to shareholders and investors, as well as notifying the stock exchanges, is crucial for companies issuing securities within the SCG Decor group, any doubts or uncertainties should be addressed by consulting relevant experts within SCG Decor. This could include legal advisors, the Company Secretary

Office, the Brand Management Office, and the Investor Relations Department, among others.

5. Monitoring and Reporting

5.1 The relevant units involved in disclosing significant information and the auditing office are tasked with monitoring and reporting on the disclosure of significant information to ensure that SCG Decor complies accurately and completely with relevant laws, policies, and practices.

5.2 The units involved in disclosing significant information must promptly report to the commanding officers and senior management when requested by the stock exchange and/or foreign stock exchanges. They should provide information on significant events to enable senior management to make decisions regarding additional disclosure of information.

5.3 Management must support SCG Decor employees in reporting any behavior or actions that involve verbal statements, dissemination, certification of false information, or disclosure of business analysis or predictions using false or incomplete information that may affect securities prices or investment decisions to external parties. Employees can report such behaviors or actions to trusted authorities or responsible parties for handling complaints as designated by SCG Decor or through the Whistleblowing System.

In addition, reporters or informants will be protected according to the policy on receiving complaints about corruption and misconduct.

Scope of Practices

1. Companies registered within the SCG Decor Group that engage in transactions involving significant data are obligated to disclose information as mandated by law.
2. Directors, executives, and employees of SCG Decor must adhere to the laws related to disclosure of information.
3. Provision of information by SCG Decor may take various forms, including written documents, verbal communication, telephone, online media, press conferences, teleconferences, remote meetings using various methods, as well as through channels provided by government agencies or other individuals for the general public to access information.
4. Compliance with the laws pertaining to disclosure of information in every country where SCG Decor operates or intends to operate is required.

Roles and Responsibilities

1. Every director, executive, and employee of SCG Decor must understand their roles and responsibilities in disclosing crucial information. They must adhere strictly to relevant laws and SCG Decor's disclosure policy.
2. The Investor Relations department must establish a management system for disclosing important information

to ensure transparency, clarity, accuracy, timeliness, and adequacy for investment decision-making. Regulatory oversight bodies must communicate, promote, and support continuous improvement of knowledge, understanding, and capabilities among SCG Decor employees to ensure compliance with relevant laws, policies, and practices. They should ensure monitoring to ensure that SCG Decor complies accurately and completely with relevant laws, policies, and practices.

3. Employees of SCG Decor involved in disclosing important information must understand their roles and responsibilities in complying with this disclosure policy. They must develop knowledge, understanding, and abilities to perform their duties diligently, sincerely, and responsibly.

In the event of suspicion

In case of any doubts regarding compliance with this disclosure policy, SCG Decor's code of conduct, or the corporate governance handbook, it is advisable to refer to and consult the ethics of SCG Decor and the corporate governance handbook. If there are still uncertainties, it is recommended to seek guidance from superiors or relevant supporting units such as the Investor Relations department, Brand Management Office, legal advisory units, or the corporate secretary office.

This policy shall be effective and enforced starting from June 9, 2023, onwards.