

Types of Financial and Non-Financial Reports and Submission Periods for Foreign Company subject to Thai Disclosure Rules

The preparation and submission of reports on financial and non-financial information under Clause 11 of this Notification shall comply with the following rules:

1. **Foreign company whose shares are listed on the Stock Exchange of Thailand**

1.1 General cases:

| Types of Reports | Periods and Conditions |
|---|--|
| 1. Financial statements. | <p><u>General cases:</u></p> <ul style="list-style-type: none">- Reviewed 1st, 2nd ** and 3rd quarterly financial statements within 45 days as from the end of such quarters;- Audited annual financial statements within 2 months as from the end of the accounting year. <p><u>In case of submitting the reviewed 4th quarterly financial statements before the audited annual financial statements:</u></p> <ul style="list-style-type: none">- Reviewed 1st, 2nd**, 3rd and 4th quarterly financial statements within 45 days as from the end of such quarters;- Audited annual financial statements within 3 months as from the end of the accounting period. <p><u>Note:</u> **Can be replaced with the audited 2nd quarterly financial statements or the audited first-half year financial statements. In case of the latter, the submission deadline is within 2 months as from the end of the first half of the accounting year.</p> |
| 2. Annual registration statement (Information in Form 56-1 and other additional information). | Within 3 months as from the end of the accounting period. |
| 3. Annual report. | No later than the date of delivery to the shareholders and in any case within 4 months as from the end of the accounting period. |

1.2 In case of a foreign company put on SP (Suspension) sign by the Stock Exchange of Thailand due to financial distress under Clause 15 of this Notification, the foreign company may comply with either Table 1.1 or the following types of reports and submission periods:

| Types of Reports | Periods and Conditions |
|--|--|
| 1. Financial report for the first half of the financial year and interim management discussion and analysis. | Within 45 days as from the end of the first half of the financial year. |
| 2. Audited annual financial statements. | Within 3 months as from the end of the accounting period. |
| 3. Annual registration statement (Information in Form 56-1 and other additional information). | Within 3 months as from the end of the accounting period. |
| 4. Annual report. | No later than the date of delivery to the shareholders and in any case within 4 months as from the end of the accounting period. |

2. Foreign company whose shares are delisted from the Stock Exchange of Thailand and are not traded on a foreign exchange

| Types of Reports | Periods and Conditions |
|---|---|
| 1. Audited annual financial statements. | Within the same or approximately the same period as required by the foreign lead regulator. |
| 2. Annual report. | No later than the date of delivery to the shareholders. |