



## Code of Conduct for Investor Relations

Reviewed on 14 January 2025

## **Fundamentals and Guidelines**

G-Able Public Company Limited (the “**Company**”) has prepared and disclosed the Company's Code of Conduct for Investor Relations to be used as a guideline and framework for investor relations (“**IR**”) to properly and appropriately perform their duties. This includes acting as a communication intermediary and presenting information to analysts, investors, stakeholders and third parties in fair and equitable manner for transparency and sustainable credibility to the Company. This is in accordance with the fundamental principles of accuracy, sufficiency, timeliness, equality, fairness, integrity, and consistency with the Company's policies and good corporate governance principles, which include the following practices:

### **Fundamentals of the Investor Relations Code of Conduct**

1. IR shall disclose significant and necessary information for investment decisions accurately and adequately in a timely manner.
2. IR shall not use inside information for personal and other gain.
3. IR shall disclose information in an equitable and fair manner by allowing all related persons access to information and make inquiries.
4. IR shall professionally perform their duties with honesty and integrity on the basis of the equitable treatment, without any discrimination in favor of bribery which acts as a personal incentive, and which is for their own interests rather than for the interests of the Company and related stakeholders.

### **Fundamental Practices for Investor Relations**

1. **Accurate, Adequate and Timely Disclosure of Significant and Necessary Information for Investment Decisions**
  - IR shall disclose accurate and adequate information in a timely manner in accordance with the regulations of the Office of the Securities and Exchange Commission and the Stock Exchange of Thailand (the “**SET**”).
  - IR shall exercise their discretion with due care and prudence in providing information. IR may decline to provide information if they determine that the information is trade secret or that it could impair the Company's competitiveness.
  - IR shall consider providing explicit information, with adequate details for understanding, e.g., providing information or explanation in case where the Company's operating results are varied over 20 percent and/or providing a clear Management Discussion and Analysis (MD&A) in order that the audience will be able to understand the cause.
  - In case of rumors or news leak, IR shall immediately clarify the facts to the public in compliance with the SET regulations regarding disclosure of information memorandum by listed companies.
  - IR shall not disseminate false information or generate news with the intention of influencing the trading of shares.

- IR shall set up channels for information disclosure to all audiences equally.

## 2. Protection of Inside Information

- IR having access to the inside information shall not disclose such information to other persons until it is disclosed to the public as stipulated by the regulations.
- IR shall comply with the relevant regulation concerning the protection of inside information. For instance, information that can affect operational performance shall be disseminated through the SET's electronic system before being provided to others or specific groups.
- IR shall strictly comply with the Company's policy concerning the trading of shares, which is directors, executives and employees who are aware of inside information are prohibited from trading the Company's securities during one month prior to the disclosure of the financial statements to the public and at least 24 hours after the disclosure of the financial statements to the public.
- IR shall adopt a "Silent Period", abstaining from scheduling appointments or responding to inquiries regarding the upcoming financial performance. This is because IR will gain access to the financial statements. Therefore, IR shall consider setting a suitable "Silent Period" closely aligned with the time when financial information is predominantly disclosed, such as at least 2 weeks before the release of the financial statements.
- If an analyst meeting is arranged before the announcement of the financial statements, IR shall complete such meeting before the Silent Period and shall carefully disseminate information. Any prohibited information, such as estimated revenue and net profit for the financial period, must not be disclosed.

## 3. Fair and Equitable Disclosure of Information

- IR shall offer an opportunity to stakeholders to access information equally. The type of activities launched to each group of stakeholders may be varied as deemed fit. In this respect, the information provided must be equitable and not result in anyone's losing advantage or opportunity of investment.
- IR shall offer stakeholders with the opportunity to contact and make an inquiry as appropriate without discrimination.
- IR shall publicly disclose any information which has been presented exclusively at a particular event, such as a roadshow presentation and analyst presentation, on the Company's website immediately after the event.
- IR shall exercise their caution when communicating information through social network platforms, where IR can use these channels to follow up news and to understand investors' insights. If any issues arise that may lead to misunderstandings and require clarification, IR shall clarify the information through the SET's electronic system to ensure widespread awareness among all

stakeholders. This practice helps prevent problems associated with selectively providing information to specific groups.

- IR shall treat each group of stakeholders as per following practices:

#### Investors

- IR shall treat all investors equally, whether major or minor shareholders.
- IR shall provide individual investors with the opportunity to access information at a level comparable to analysts and institutional investors.
- IR shall avoid selectively scheduling one-on-one meetings with institutional investors or investor groups, if they are not able to meet all investor groups. In addition, IR shall establish clear and fair criteria for scheduling meetings, ensuring transparency and equity for all parties involved.
- In arranging investor activities, such as company visit or investor meetings, IR shall consider benefits to the Company and cost-effectiveness at first priorities.

#### Analysts

- When arranging an analyst meeting, IR shall extend invitations and provide equal opportunities for analysts from all securities companies to attend.
- IR shall not offer gifts or rewards to analysts with the intention of incentivizing them to write favorable or promoting research, or to influence them to produce positive research for the Company.

#### Mass Media

- IR shall provide information and opportunity for the mass media to have access to information as deemed appropriate.
- IR shall refrain from applying conditions to conduct business with the mass media, such as advertising in the media to garner positive news or opinions about the Company.
- IR shall not offer gifts or rewards to the mass media with the intention of incentivizing them to write favorable articles or positive groundless news.

#### Government Agencies

- IR shall cooperate with government agencies in providing information as requested.
- IR shall not offer gifts or rewards to the government agencies in return of any special assistance.

#### Corporate Personnel

- IR shall liaise with the Company's executives to meet with stakeholders occasionally.
- IR shall inform the board of directors and executives of the information that will add value to the Company, such as performance of investor relations activities, opinion of analysts and investors and capital market situation.
- IR shall serve as the Company's conduit in communicating this Code of Conduct for Investor Relations to employees within the organization. This is to ensure that employees participate in complying with what similar to the standards followed by IR, such as protection of inside information.

#### Other stakeholders such as financial institutions and credit rating companies

- IR shall provide information to other stakeholders on an equal basis, unless there are other necessity for business conduct, for example, disclosing inside information when applying loan from financial institutions. In such cases, IR shall proceed with carefulness and shall request those who receive inside information to sign a confidentiality agreement.

#### **4. Performance with Honesty and Integrity**

- IR shall refrain from any actions that are against the Company's interests, such as using the Company's assets or information for personal benefit.
- IR shall refrain from seeking personal benefits from the relationship and information received in course of performing duties as IR.
- IR shall not prioritize personal benefits, in any form, when deciding to engage in activities or events with external organizations. For instance, IR should avoid selectively participating in roadshows with only specific securities companies that offer certain exclusive benefits.
- IR shall adhere to the policies and Code of Conduct set forth by the Company.

#### **5. Other matters**

- IR shall dress appropriately for the venue and activities they participate in.
- IR shall not provide negative or malicious information about competitors or other stakeholders.