

Accounting and Finance Policy

Symphony Communication Public Company Limited

(Revised Edition 2023)

(Approved by the resolution of the Board of Directors' Meeting No. 6/2023 held on 18 December 2023 and takes effect from 18 December 2023 onwards.)

Accounting and Finance Policy

1. Significance

Symphony Communication Public Company Limited (hereinafter referred to as “**the Company**”) places great importance on the preparation of accounting and financial reports that are accurate, complete, truthful, reasonable, and timely for submission to the Board of Directors, shareholders, regulatory authorities, and other relevant stakeholders. Accordingly, all levels of personnel are required to strictly comply with all procedures and processes related to the Company’s accounting and financial systems, as well as the Company’s accounting and financial policies and generally accepted accounting principles.

2. Objective

This Accounting and Finance Policy has been established to ensure that the Company’s accounting and financial operations are standardized, efficient, and aligned with good corporate governance principles, as well as applicable laws, regulations, and rules. It also aims to ensure that the disclosure of material information is adequate, accurate, and complete, thereby serving the best interests of all stakeholders.

3. Scope

This Accounting and Finance Policy shall apply to all accounting and financial operations of the Company, and all levels of personnel are required to strictly adhere to this Policy.

4. Definitions

Personnel	refer to	the Company’s directors, executives, and employees, including consultants, representatives, authorized persons, workers, or any other individuals who perform work on behalf of or act in the name of the Company.
Stakeholder	refers to	any person, group of persons, or legal entity that is directly or indirectly affected by the Company’s business operations, or that has any interest in the business operations of the Company, or that has influence over person or entity in a manner that may impact the business operations of the Company. Stakeholders include, but are not limited to, employees, customers, suppliers, business partners, shareholders, investors, creditors, competitors, government agencies, regulatory authorities, as well as communities and society at large.

5. Practical Guidelines

- 5.1 The Company strictly complies with all applicable laws, regulations, standards, and requirements related to accounting and financial recordkeeping, as well as the preparation of accounting and financial reports. This ensures that the Company's accounting records and financial reports are accurate, complete, and reflective of the true nature of its operations. The Company upholds the principles of honesty, integrity, and impartiality to ensure that all data collection, recording, and financial reporting are transparent and reliable.
- 5.2 All accounting and financial transactions of the Company must be accurate, complete, verifiable, and consistent with the Company's internal regulations and requirements. Each transaction must be supported by adequate, complete, and timely documentation to ensure that accounting records accurately reflect the facts, without any distortion or fabrication.
- 5.3 All accounting and financial records of the Company must be accurate, clear, and contain sufficient material information. Important information must be disclosed appropriately in compliance with relevant laws and in accordance with generally accepted accounting principles and standards.
- 5.4 Personnel of the Company who are responsible for accounting and financial functions must recognize their collective responsibility for the accuracy of accounting and financial reports. Furthermore, employees responsible for initiating business transactions must ensure that all related business transaction information is properly prepared and/or provided to the accounting and finance personnel accurately, completely, and in a timely manner.

6. Other Related Policies and Regulations

The Company's personnel are encouraged to study and understand this Policy in conjunction with the Company's other policies as follows:

- Corporate Governance Policy
- Business Code of Conduct

7. Policy Communication and Dissemination

The Company communicates its Accounting and Finance Policy and related practices to all personnel. In addition, the Company disseminates the Policy and related guidelines to relevant stakeholders and the general public through various communication channels to ensure proper understanding and appropriate implementation by all concerned parties.

8. Policy Review and Revision

The Company's Accounting and Finance Policy shall be reviewed regularly and revised as necessary to ensure that its implementation remains effective, appropriate, and consistent with changes in laws, regulations, accounting standards, and the overall economic and business environment.