

## **Checklist: Events or Indications Affecting Internal Control System**

The Board of Directors or the Audit Committee of a listed company considers that there are events or indications that may materially affect the listed company's internal control system. The listed company is required to immediately disclose information to SET on the day of occurrence of the event or prior to the first trading hours of the next business day at the latest. Furthermore, the listed company must also continuously disclose the progress in relation to such event until the rectification of internal control system has been effectively completed.

<b><u>Disclosed Information</u></b>	<b>Checked (✓)</b>
<b>1. Details of Events or Indications Affecting Internal Control System</b>	
<b>Name of Transaction:</b> Specify the name, for example, deficiency in the warehouse management system.	
<b>Source of Event:</b> Explain key details, for example: <ul style="list-style-type: none"> <li>• Sequence of Events or Indications: Date and description of the transaction</li> <li>• Internal Control System Expected to be Affected.</li> <li>• Counterparty Information: In the case of a juristic person, the name of ultimate shareholder must be disclosed.</li> <li>• The relationship between the counterparty and the Group<sup>1</sup>, including the Group's shareholders, directors, or executives.<sup>1</sup></li> </ul>	
<b>Description of Internal Control System Expected to be Affected</b> For example: <ul style="list-style-type: none"> <li>• Warehouse management system, such as ineffective control resulting in inventory loss, or insufficiently robust goods receiving and dispatch procedures.</li> <li>• Investment policy, such as the absence of a clearly defined investment policy, inadequately structured agreements, or failure to conduct a comprehensive Due Diligence process prior to investment.</li> <li>• Accounting system, such as revenue recognition that is not in compliance with applicable accounting standards</li> </ul>	
<b>Loss Amounts (if any):</b> Specify Loss Amounts and % Loss Amounts compared with Operating Income*, Net Profit (Loss) Attributable to Owners of the Parent*, The Relevant Transaction Value, and Shareholders' Equity Attributable to Owners of the Parent *. <p>* Consideration from financial statements or consolidated financial statements (if any).</p>	
<b>Specify Impact on the Group<sup>1</sup>:</b> Business Operation, Financial Position, Liquidity, and Operating Performance	
<b>2. Corrective and Preventive Measures to Avoid Recurrence of Similar Event</b>	
Description of the governance mechanisms and proposed enhancements to the Group's internal control system to improve effectiveness, including comparisons with existing practices such as supplier selection processes, trade receivables collection monitoring procedures, investment policies and procedures, and accounting policies.	
<b>3. Board of Directors' and Audit Committee's Opinion</b>	
<ul style="list-style-type: none"> <li>• Reasonableness of the Group's current internal control governance mechanisms</li> <li>• Adequacy of measures to enhance the effectiveness of the Group's internal control system to prevent recurrence of similar events.</li> </ul>	

<sup>1</sup> The Group means the listed company, its subsidiaries, and its associates.

Disclosed Information

Checked (✓)

**4. Schedule or Procedures for Reporting to SET**

- **Schedule for Disclosure:** Disclose information immediately on the day of occurrence of the event or prior to the first trading hours of the next business day at the latest.
- **Progress Report:** Disclose information within the due date for submission of the financial statements for each quarter or in case of substantial progress, disclose immediately until the rectification of internal control system has been effectively completed.

**Template to choose for reporting news to SET**

<b>Headline</b>	<b>Template</b>
Events or Indications Affecting Internal Control System	<u>Choose:</u> Events or Indications Affecting Internal Control System
Progress Report on Corrective and Preventive Measures of Events or Indications Affecting Internal Control System	<u>Choose:</u> Progress Report on Events or Indications Affecting Internal Control System

Reference: Regulation of the Stock Exchange of Thailand Re : Disclosure of Information and Other Acts of a Listed Company

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