



Policy Code: M1

Revision No.: 04

Effective Date: November 8, 2024

Internal Control and Internal Audit Policies

Northeast Rubber Public Company Limited (the "Company") has a policy to establish an effective and efficient internal control system. The Board of Directors and management are directly responsible for ensuring the establishment and maintenance of the internal control system, as well as regularly reviewing the effectiveness of the system to protect the investments of shareholders and the assets of the Company. The internal control system will cover financial controls, operational controls, compliance with relevant laws and regulations, and risk management. The internal control system implemented by the Company aims to provide reasonable assurance that the Company can achieve its objectives and goals, particularly in ensuring the accuracy and reliability of financial reporting and information systems, in the following areas:

1. The company has adhered to its regulations, policies, workflows, and all applicable laws.
2. The company's assets are verified to exist and are properly managed, stored, and maintained.
3. The company's operations are conducted efficiently, with resources being utilized economically.
4. The company's objectives and strategies have been effectively achieved and executed.

Internal Audit

The company has established a systematic internal audit process by engaging an external audit firm to oversee various aspects of its operations. The external auditors report directly to the Audit Committee and are responsible for providing consultation, conducting audits, and evaluating internal controls and risk management systems. This ensures that the company's systems, risk management frameworks, and corporate governance processes are adequately implemented, effective, and aligned with the intended objectives.

สำนักงานใหญ่ : 398 หมู่ 4 ต.โคกม้า อ.ประโคนชัย จ.บุรีรัมย์ 31140

สำนักงานขาย : 589/156 ชั้น 28 อาคารเซ็นทรัลซิตีทาวเวอร์ ถนนเทพรัตน แขวงบางนาเหนือ เขตบางนา กรุงเทพฯ 10260

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Monitoring and Evaluation

The company ensures regular monitoring, review, and evaluation of internal controls by independent evaluators from an external audit firm. These evaluators are not involved in any operational functions or departments and report their findings directly to the Audit Committee and the company's management. If any deficiencies in procedures or controls, or potential risks, are identified, it is the responsibility of the management to develop systematic and continuous measures to address and resolve these issues effectively.

This Internal Control and Internal Audit Policy was approved at the Company's Board of Directors Meeting No. 8/2567 on November 7, 2024, and shall take effect from November 8, 2024, onward.

(Mr. Ronachit Jinadit)

Chairman of the Audit Committee

(Mr. Chanitr Chanchainarong)

Chairman of the Board of Directors

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