



บริษัท ซี.ไอ.กรุ๊ป จำกัด (มหาชน)

C.I. GROUP PUBLIC COMPANY LIMITED

1/1 หมู่ 7 ต.บางคูวัด ต.บางคูวัด อ.เมือง จ.ปทุมธานี 12000

1/1 Moo 7 Bangkoowad Rd., Bangkoowad, A. Muang, Pathumtani, 12000 THAILAND

TEL: +66(0) 976-5290

FAX: +66(0) 976-5023

E-mail: cigroup@coilinter.com

Website: <http://www.coilinter.com>



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The Audit Committee Charter

1. Purpose

The audit committee is established by and among the board of directors which will comprise directors who are independent, as determined by the board, to assist the board in achieving its functions and reinforce good corporate governance, to increase efficiency and value to the corporation. The audit committee has to maintain good corporation with the board of directors, management, internal and external auditor as well. Each member of the committee must continuously develop his/her expertise and knowledge about business, financial, inherent risk and other areas relevant to the audit committee.

2. Compositions and Structure

- The audit committee is appointed by board of directors. The audit committee will comprise three or more directors from independent directors.
- The independent directors who are appointed to be members of audit committee must comply with all literacy requirements of the securities exchange(s) on which the company is listed. By which at least one member must qualify as an audit committee financial expert as defined by the SEC and determines by the board.
- The committee chairperson and member of the audit committee will have 2 years tenure. If any audit committee member resigns before end of the tenure, the newly appointed will be member of the committee for remain tenure time of the resigned member that is replaced.



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- Head of Internal Audit Department will be secretary of the audit committee by position, in order to arrange meeting schedule and agenda, preparing document and minutes of meeting.

3. Authority

The board of directors authorizes the audit committee to:

- Perform all functions as state in the Audit Committee Charter.
- Meet with and seek any information its requires from directors, management, officers, employees of the company to clarify issues or answer questions relating to business & operation of the company, subsidiary or joint venture company or projects which is under responsibility of the audit committee.
- Obtain advice and assistance from outside or internal legal, accounting, or other advisers, as necessary, to perform its duties and responsibility under the company's expenses.
- Conduct investigations into any matters within including request for necessary information in carrying out its duties and responsibilities.

4. Duties and Responsibilities

The audit committee is a specific sub-committee; duties & responsibilities of the audit committee as assigned by the board are as followed:

4.1 Duties:

- To review accuracy of the company's financial reports and adequate disclosure information to ensure of shareholders equity.



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- To review the company's internal control and audit to ensure of appropriate and effective and to review the company's compliance with legal and regulatory required by the Securities Exchange of Thailand (SET).
- To select, appoint and propose remuneration of the company's auditor(s).
- To review the company's disclosure procedures and control in case of having transactions from related party and/or conflict of the company's interest to ensure of compliance with ethical standards which is in line with rules and regulations required by related government agencies.
- To prepare a Corporate Governance Report and disclose it in the Annual Report which is signed by chairperson of the audit committee.
- Perform any other duties appointed by the board of directors which are also agreed by the audit committee.
- To assess the company's major risks in order to inform to management for further consideration.
- To review, with management, the company's appointment; lay off; quality of work; budget and manpower of the Internal Audit Department.
- To report to the board at least once a year regarding the execution of the audit committee's duties and responsibilities, activities, any issues encountered, and related recommendation.
- In carrying out its duties and responsibilities, the audit committee shall also have the authority to meet with and seek any related information from management and/or supervisors.
- To review financial management policy, risk management policy and if management follow the company's code of business conduct and ethics and to review, with management, on significant reports that needs to submit to the public as required by law.



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- To review, with management, on the company's policies with respect to risk management if sufficient.
- To review the company's financial management policies if appropriate and sufficient.
- To report the audit committee's activities to the board of directors.
- To review the charter of the audit committee as deemed necessary and appropriate.

4.2 Responsibilities:

The audit committee is responsible to the board of directors as of duties and responsibilities assigned.

5. Meeting

5.1 Meeting Agenda

Secretary of the audit committee provides the audit committee an invitation letter which clearly state details such as date, time, venue and agenda of meeting. The letter together with documents related to the meeting will be sent in advance, for a reasonable period of time, to all members of the committee and other attendants for their consideration. Meeting agenda should be in line with the scope of duties and responsibilities of the audit committee as follows:

- Considering on financial statement and all related financial reports; accounting principles and financial statements presentations; including any significant changes in the company's selection or application of accounting principles; policy prior to submit to the board in order to announce to shareholders and investors.
- Consideration of internal control systems and internal audit.



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- Consideration of the company's audit plan, coordination processes of the related audit plan and evaluation results with internal and external auditors to ensure that the audit plan be able to detect fraud and/or other defects of the internal control system.
- Consideration, with internal auditors, on audit issues or limitations that arise during the assessment and review performance of the internal auditors.
- Consideration, with external auditors, on issues or limitations arising from the financial statement's audit.
- Consideration, with both internal and external auditors, to set action plans to review methods and control on evaluation of electronic data transaction and security to prevent corruption or misuse of the electronic data by employees or third parties.
- Consideration on transactions that may cause conflict of interest for example all related-party transactions.
- Self assessment on its practice regarding duties and responsibilities assigned.

5.2 Meetings Frequency:

The audit committee shall hold at least four meetings a year, depending on the situation and necessity whereas each meeting must have more than a half of members of the committee joining.

5.3 Meeting attendees:

The audit committee may invite external and/or internal auditors to present works. Also, may invite other persons who are not the audit committee members such as management to attend meeting as deemed necessary and appropriate.



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5.4 Voting:

Using majority votes system in all cases. If there is no majority, chairperson of the audit committee will be the person who makes final decision.

5.5 Minute of Meeting

Secretary of the audit committee must prepare minute of meeting, which external auditor confirm of accuracy, to submit to the audit committee and the board of directors. The minute shall state issues that must be concerned which the audit committee consider important.

6. Report:

The audit committee must prepare report in writing showing the accountability in their activities , duties and responsibilities assigned by the board of directors. That report is important to the board of directors, shareholders and investors as it states straightforward comment of the audit committee who is independence which the board of directors could ensure that management has performed its best with care by which always thinking of all shareholders benefit equally.

7. Assessment of the Audit Committee

To ensure that the audit committee effectively achieves its objectives, the audit committee has set a process to do formal self - assessment once a year.



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The Audit Committee Charter is approved by the board of directors as in the Board of Directors' Meeting No. 1/2557 dated 27th February, 2014 and is effective from 27th February, 2014 onwards.

Pol.Gen.

A handwritten signature in black ink, appearing to read "Prung Boonpadung".

(Prung Boonpadung)

Chairman of the Board