



Internal Audit Policy

PTT Global Chemical Public Company Limited

The Company recognizes the importance of internal auditing and has established an Internal Audit Policy to serve as a guideline for conducting and managing internal audit activities to ensure efficiency and effectiveness. This policy supports operations that align with the Company's vision and business environment, driving the Company and its group companies toward achieving business objectives with sustainability and operational excellence at an international level. The key principles of this policy are as follows:

- 1) The Internal Audit Function shall be independent, objective, transparent, and conducted with integrity and due professional care. They shall adhere to Global Internal Audit Standards and comply with the Ethics and Professionalism expected of internal auditors.
- 2) Providing Assurance and Advisory Services through assessments and recommendations to enhance effectiveness Corporate Governance, Risk Management and Internal Control, and Compliance of the Company and the Group of companies. The Internal Audit Function focuses on risk-based audits that support the achievement of strategic objectives in alignment with the organization's direction and goals.
- 3) Support compliance with PTT Group's internal audit policy and oversee the internal audit activities of GC group companies through the Way of Conduct framework to ensure that internal audit practices align with Global Internal Audit Standards and company direction.
- 4) Emphasize the integrated development of People, Process and Technology, to continuously enhance the quality of internal audit activities, ensuring adaptability to the evolving organizational environment.

5) Performing duties and being dedicated to the continuous improvement of internal audit activities to achieve Top Maturity in Internal Audit practices, fostering alignment of works with the Company's strategies and objectives, fulfilling expectations of all stakeholders and coordinating collaboration among relevant business units to drive sustainable value creation for the organization.

This policy shall be in effect as of 13 March 2025 onwards.



(Mr. Thanwa Laohasiriwong)

Chairman of the Audit Committee

PTT Global Chemical Public Company Limited