

- 3.6 Subsidiaries are required to clarify and / or deliver relevant documents to the Company within the specified period when the Company requested.
- 3.7 Subsidiaries must provide channels for receiving complaints and management guidelines for persons both inside and outside the subsidiaries to inform clues about fraud within the subsidiaries.

#### 4. Insider trading policy of subsidiaries

Directors, Executives and Chief Executive Officer in Accounting and Finance Including the spouse and minor children are prohibited from using inside information of the Company or its subsidiaries for their own or others benefits, and whether they receive compensation or not.

#### 5. Meeting of Directors and Shareholders of subsidiaries

- 5.1 Subsidiaries are required to hold Board of Director's meeting at least once a quarter and report the Board of Directors' meeting resolution to the Company within 15 days from the meeting date.
- 5.2 Subsidiaries are required to hold Shareholders meeting at least once a year and report the Shareholders' meeting resolution to the Company within 30 days from the meeting date.

#### 8.1.4 Monitoring of compliance with the corporate governance policy and guidelines

##### Disclosure and Transparency

The Board of Directors have examine and support timely disclosure of the company's business information including financial information and financial reports according to the disclosure regulations of the Securities Exchange of Thailand.

Such information is available both in Thai and English for investors, shareholders, and concerned parties to have equal and transparent access to. Also disclosed are auditors' reports, financial figures, and notes to the financial statements.

The company also discloses the duties of the Board of Directors and the sub-committees, the number of meetings attended, and directors' remuneration information. The investor relations section is set up to be responsible for providing important information for investors and other concerned parties. The company's information is also disseminated via the Securities Exchange of Thailand and the company's website so investors and stakeholders can have access to its financial and operational information at all times.

According to company regulations, directors and the top four executives after the Chief Executive Officer, and those in management positions in accounting or finance from the sectional level up or equivalent, are required to report their interests and stakes using the interest disclosure report form without delay when a certain transaction may be regarded as having an impact relating to their interests. The reports made shall be in care of the company's secretary.

##### Inside Information control

The company's measures and guidelines regarding confidentiality and use of inside information to prevent the misuse of such information for the advantage of the company's executives and personnel are summarized below.

1. The Board of Directors, management team, employees and staff of the company shall keep the company's secrets and/or inside information confidential.
2. The Board of Directors, management team, employees and staff of the company shall not disclose or seek advantage from the company's secrets and/or inside information for their own benefit or for the benefit of any other party either directly or indirectly whether or not any benefit is actually received.

3. The Board of Directors, management team, employees and staff of the company shall not buy, sell, transfer, or acquire the company's securities via the use of the company's secrets and/or inside information and/or carry out any act using the company's secrets and/or inside information which may cause direct or indirect damage to the company. This stipulation also applies to spouses and children under legal age of the Board of Directors, management team, employees and staff. Any violation shall be considered a serious offence.
4. The Board of Directors and the executives who acquire the company's financial information shall not take advantage of the information within one month before it is disclosed to the public. The company shall notify directors and executives of the prohibition to purchase or sell the company's securities before the financial statements are revealed to the public.
5. If board of directors and top executives intend to buy or sell shares, they must notify the Board of Directors through the Company Secretary at least one business day in advance before making the transaction.

Statistics on Rule Violations in 2024: There were no violations regarding the misuse of internal information for personal gain that contradicts criteria from regulating bodies and corporate governance principles. Moreover, no directors or executives were found to have traded the company's shares during restricted periods.

For Monitoring and Compliance in 2024, the company has communicated and ensured understanding among board of directors, executives, and employees. The Company Secretary has communicated through email the policies and practices of the misuse of internal information, along with reviewing internal information access protocols.

Additionally, new executives and employees receive this information during orientation and review policies on the use of internal information and confidentiality. A 100% of directors, employees, and executives have been trained this information through e-learning.

### The practice not to violate the intellectual property.

The company has set the policy to use and control licensed software to make the employees aware and not violate intellectual property and make the announcement to all levels of employees. The IT department of the company inspects the software programs of the employees once a year to prevent the violation of the licensed software.

### Internal control and Conflicts of Interests

The company considers it important to set a standardized internal control system to build acceptance and reliability among shareholders, investors, as well as stakeholders. To help achieve this, it has set up the Audit Committee, an independent committee whose duties are to ensure the accuracy, completeness, and reliability of the company's internal control system and financial reports. The Audit Committee also ensures the efficiency and effectiveness of the internal control system as well as the transparency and accountability of the working system with special regard to conflicts of interests. The Audit Committee meets with the company's management auditors to consider and make recommendations regarding improvement of the company's internal control system.

In addition to this, the company has set up the Internal Audit Department, which is an independent unit reporting directly to the Audit Committee. The Internal Audit Department's duties are to examine the various work systems to ensure that they operate appropriately and in accordance with related rules, regulations, and laws. It then reports the investigation results to the Audit Committee as scheduled in the annual plan.

In 2024, the Audit Committee and the Board of Directors evaluated the company's internal control and opined that the internal control is sufficient. In the Board of Directors' meeting No. 1/2568 on 20 February 2025, the Board of Directors evaluated the company's internal audit system from the report of the Audit Committee and concluded that the company has enough internal control in 5 factors: control environment, risk assessment, control activities, information and communication monitoring.

Currently, the head of internal audit team is Miss Sunan Wongmutthavanich. She is the Director of Internal Audit Department. In year 2024, the Internal Audit Department performed the audit smoothly and completely according to audit plan which approve by the Audit Committee.

### Policy on Reporting Interests of Directors and Executives

Stars Microelectronics (Thailand) Public Company Limited (the "Company") requires directors, executives, and related persons to report their interests concerning the management of the company and its subsidiaries in accordance with Section 89/14 of the Securities and Exchange Act B.E. 2551 (2008) and the Securities and Exchange Commission Announcement No. TorJor. 2/2552 regarding the reporting of directors', executives', and related persons' interests. The Board of Directors are designated to determine the guidelines and methods for such reporting as follows:

Directors, executives, and related persons must report their interests to the company using the "Declaration of Directors' and Executives' Interests Form" (as attached) within the specified timeframe:

- Initial Report: Within 15 days from the date the Board of Directors approves the criteria and reporting methods of the Directors' and Executives' interest.
- Report of Changes in Interests: Within 3 business days from the date of any changes, specifying the number of sequences for that change.

The Company Secretary is designated to be responsible for maintaining records of directors' and executives' interest reports and submitting copies to the Chairman of the Board and the Chairman of the Audit Committee within 7 business days of receiving the report. Furthermore, the disclosure of directors' and executives' interests must be included in the company's annual report (One Report).

### Prevention of involving in corruption.

The company assigns the Risk Management Committee to take responsibility for evaluating risk of corruption constantly. The RCM evaluates, reviews and improves the measures against corruption and report to the company's Board of Directors to

In order for the operation of Stars Microelectronics (Thailand) Public Company Limited to be in line with good governance and ethics of the Electronics Industry Citizenship Coalition (EICC) and to be in line with international standards against corruption, the company has set the policy against fraud and corruption. The company has announced the policy as the guideline of practice for management team and employees as follows.

1. The company never accepts gifts, fraud or any benefit, which aims to persuade any action unlawfully.
2. The company has ethics and determination to prevent any fraud and set the guidelines for practice against corruption. The company investigates and reviews the guideline on a regular basis.
3. The management team and employees are responsible for preventing any fraud. If any inappropriate conduct is found, they must report to the supervisor by letter via suggestion boxes in the company's canteen.
4. External persons, who find that there may be any fraud or any acts that may lead to illegal matters, can inform the company via email : complainbox@starsmicro.com
5. The company guarantees the safety for anyone who reports any misconduct and will assign an officer to investigate every matter. The company will treat each matter as highly confidential.

**Direction of evaluation in line with the direction of corruption prevention.**

The company has set the direction as follows:

1. Executives and employees must act and evaluate themselves according to the direction of the business ethic of the company, code of conduct and code of conduct of EICC (ELECTRONIC INDUSTRY CODE OF CONDUCT) announced by the company and international standard of corruption prevention.
2. The Risk Management Committee must evaluate the risk of corruption and gathers important issues to present to the Audit Committee and the Board of Directors.
3. The Audit Committee and the Board of Directors must investigate, order to correct and assign the Risk Management Committee to follow up and report continuously.
4. In 2024, The Company has communicated and provide training to employees on corruption prevention including related policies on an ongoing basis including business ethics and gift acceptance policy continually.

In 2024, the company had no penalties nor was any fraud found. Due to the company's good governance, no non-executive company directors resigned. In addition, the company directors' monitoring and follow-up resulted in no acts which have damaged the company's reputation.

In 2024, the company had no any complaint about human rights violation from employees, business partners and neighboring communities. Which the company will encourage employees and executives adhere to universal human rights principles Continuously.

**8.2 Report on the results of duty performance of the Audit Committee in the past year****8.2.1 Specify the total number of the Audit Committee's meetings and the attendance of each member**

In year 2024 , the Audit Committee's meetings total 4 times and meeting with the External Auditor only without the management of the company 1 times

(All of The Audit Committee Member attend the meeting completely)

Audit Committee	Position	Attend the meeting
1. Associate professor Dr. Preecha Jarungidanan	Chairman of Audit Committee	4/4
2. Associate professor Dr. Aekkachai Nittayagasetwat	Audit Committee Member	4/4
3. Professor Dr. Kamphol Panyagometh	Audit Committee Member	4/4

**8.2.2 Describe the results of duty performance of the Audit Committee.**

In year 2024, the Audit Committee had meeting and complete their duties as follow,

1. Review the Financial Statement with the External Auditor from EY office Company Limited , every quarter.
2. Report and inform the Audit Committee meeting to the Board, every quarter.
3. Review the transactions between the Company and sub company , to sure that the transactions will normal business not conflict of interest and comply with the Stock Exchange of Thailand's regulation, every quarter.
4. Consideration of the Auditor selection and fixing the remuneration
5. Acknowledge the report from the Internal Auditor, every quarter.
6. Compliance with the law of the Securities and Exchange Commission and the law related to the company's business.
7. Committee has performed its duties independently, carefully, and honestly and has stated its opinions openly to ensure that the company's internal controls are in compliance with the law, rules and regulations related to business.