

# 56-1 ONE REPORT



AIKCHOL HOSPITAL  
PUBLIC COMPANY LIMITED  
บริษัท โรงพยาบาลเอกชล จำกัด (มหาชน)

# 2022

ANNUAL REPORT 2022

รายงานประจำปี 2565

AIKCHOL HOSPITAL

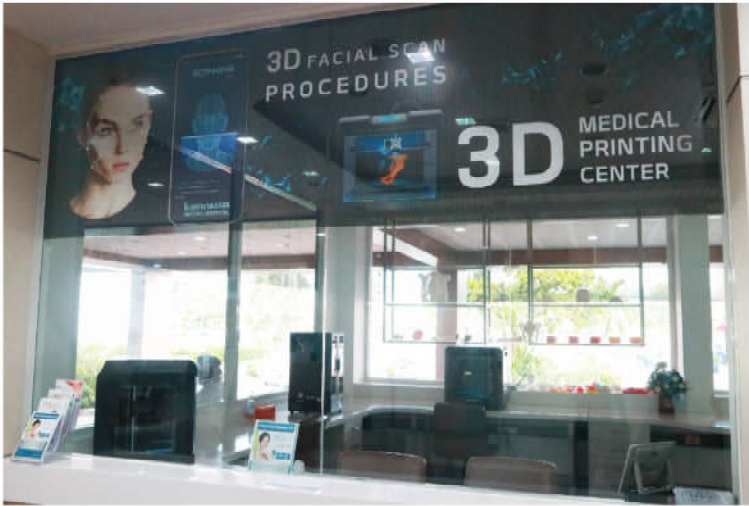


ได้รับการรับรองคุณภาพและมาตรฐานโดย  
Joint Commission International (JCI)  
and Hospital Accreditation (HA)

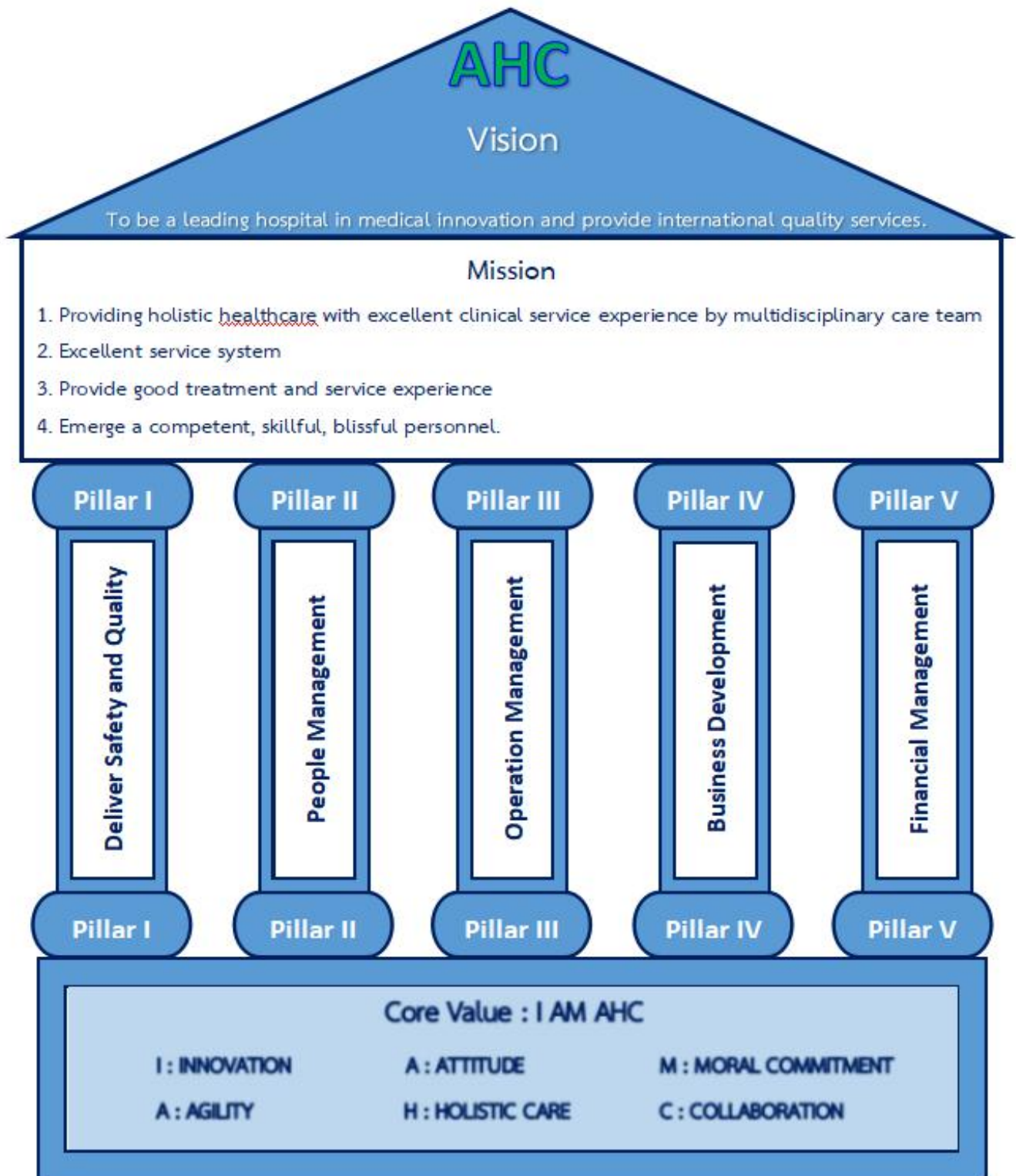


# Facility Renovation

โครงการพัฒนาปรับปรุงพื้นที่







## Message from the Chairman

“Aikchol Hospital Public Company Limited, had been established for more than 40 years. Thus, had overwhelmed hindrances, crises, epidemic issues, emerging diseases, and most recently, COVID-19. All achievements are from cooperation and solidarity among Doctors, Nurses, Medical Team personnel, Management staff and The Board of Directors of the company. who are support one and all, ready to adapt with situations to comply to get through various crises as well as gaining the trust of both Thai service recipients and number of foreigners that have eventually begun to increase.”



A handwritten signature in blue ink, appearing to read 'Apirag Vanich'.

Mr. Apirag Vanich  
Chairman of the Board



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The world has gone through a deliberate epidemic brought by COVID-19 crisis. which had emerged an immense challenges on the economy. The following stage is the time for all sectors to deliberately work together to restore the economy to its erstwhile progress.

Aikchol Hospital Public Company Limited, had been established for more than 40 years. Thus, had overwhelmed hindrances, crises, epidemic issues, emerging diseases, and most recently, COVID-19. All achievements are from cooperation and solidarity among Doctors, Nurses, Medical Team personnel, Management staff and The Board of Directors of the company. who are support one and all, ready to adapt with situations to comply to get through various crises as well as gaining the trust of both Thai service recipients and number of foreigners that have eventually begun to increase.

In the past year 2022, the company was able to operate its business according to the organized strategic plan . Aikchol Hospital and Aikchol 2 Hospital clinics and excellent centers in various fields are open for service as usual. Furthermore, the company also provides medical services with new technology. Pursue collaboration from partners in various dimensions, to develop the service potential of the company. The opening of a medical 3D printing center, which is a medical innovation to help perspective treatment. This will allow the doctor to design an exceptional treatment. Create alliances and cooperation with insurance companies both domestically and internationally. To expand the service recipient base and amend the establishment of a strategic cooperation network for the development of the medical industry with Bluefin Ichrogene, South Korea. This is considered a new collaboration in order to develop the company to have more advanced medical technology treatment, etc.

In 2023, the company will focus on seeking more new service recipients along with the improvement of buildings structures, premises and medical technology to be more accesible and updated. However, to further improve the company's business, the Board of Directors adheres to and comply with great importance on conducting business with good governance, such as ethics and care for humankind and the environment. Competently accept and adapt quickly to changes that may occur. Competitive and exceptional performance to create long term sustainability for the stakeholders of the company. On behalf of the Board of Directors. I would like to thank all shareholders, investors, customers, service recipients, business partners and all stakeholders, who continually trusted and supported the company and grateful to the Management, all Medical personnel, Nurses and staff of AHC, all departments who have worked hard to perform duties with absolute responsibility, honesty and ethics, complying with the substantial goal that will enable AHC's business grow and sustainable.

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## Message from the CEO

“The year 2022 is period that Aikchol people had all joined together. in motivation to take concern of our service recipients of their safety under the situation of COVID-19 thus, that still exist.”

I would like to take this opportunity to thank the Doctors, Nurses, Pharmacists, Medical Technologists. Radiologist and all Aikchol employees who have provided patient care services and all service recipients with full dimensions. Thereafter the COVID-19 crisis has passed the challenges. The company had been expeditive in the development of health services to create business continuity while caring for humankind and environment. Thus created sustainability in the company business operations throughout the year 2022, such as

- Aikchol Hospital had officially open for medical 3D Printing Center which is a medical innovation to support plan treatment. This will allow the doctor to design a perspective treatment. Service recipients can compare the result before and after treatment.
- Minimally Invasive Surgery (MIS) this innovation had been brought into service to generate the surgery be more effective with high precision and promotes patient's faster recovers.
- Furthermore to innovations and new medical technologies, the company has also created medical conjointly, an MOU with Bluefin Ichogene Company Limited, a company that specializes in analytic genetic data from South Korea.
- Aikchol 2 Hospital had been certified for Hospital and Health Service Standards (HA) Re – Accreditation No. 4 from the Institute for Quality Assurance (Public Organization).

In the year 2022, Aikchol Hospital Public Company Limited had a profit growth from the previous year with revenue growing 7.5%, net profit growing 5%. Moreover, the company was awarded "Organization of Excellence" in Health Business from the Foundation for Thai Society.

The year 2023, we will continue to endeavor to advance our medical services according to the Vision “To be a paramount hospital in medical innovation and dominant to provide international quality services” and Mission “ To provide holistic health services with modern medical technology by expert multidisciplinary team Evolve an excellent service network Provide reliable experience in aspect of treatment and service Emerge a competent, skillful, blissful personnel.

I hereby assert, on behalf of the Management team, Doctors, Nurses and all staff. Thank you to our shareholders, service recipients and business partners for continually giving confidence and trust and assurance that will conduct business by adhering to the principles of corporate governance. Thus will endeavor to develop potential, expertise and satisfactory service to lead to sustainable development.





Asst.Prof.Dr.Terdsak Rojsurakitti,M.D.

CEO

## Board of Director



Mr. Apirag Vanich  
Chairman of the Board



Dr. Phortchana Manoch, Ph.D  
Vice Chairman



Asst. Prof. Krisada Banchuin, M.D.  
Independent Director



Ms. Kanchana Vanich  
Director



Ms. Oranuj Vanich  
Director



Mrs. Thitawat Pothanant  
Independent Director



## Board of Director



Assoc.Prof.Dr.Sarayut Rueangsuwan, Ph.D  
Director / Executive Committee



Mr. Kudun Sukhumananda  
Independent Director



Assoc.Prof.Pongsak Yuktanandana, M.D  
Independent Director



สมาคมส่งเสริมพลังคนไทย  
THAI INVESTORS ASSOCIATION

**CG SCORE**  
**GOOD**



## Executive



Asst.Prof.Dr.Terdsak Rojsurakitti, M.D.  
Chief Executive Officer



Mr.Virun Pornpatkul, M.D.  
Chief Medical Officer  
Aikchol Hospital



Mr.Kessada Jansawang, M.D.  
Chief Medical Officer  
Aikchol 2 Hospital



Mrs. Pariyanath Chalermchuang  
Chief Financial Officer



Mr. Siriphot Manoch  
Chief Administrative Officer



Mrs.Prapaphan Tanthavirat  
Company Secretary



## Summarized Financial Information

	reclassify		Old	(Unit : thousand baht)		
	2022	2021	2021	2020	2019	2018
<b>Summarized Financial Statements</b>						
Total revenues	1,988,572	1,849,532	1,849,532	1,440,533	1,696,770	1,671,771
Medical service income	1,947,490	1,811,883	1,811,883	1,405,474	1,656,021	1,636,781
Other income	41,082	37,650	37,650	35,059	40,748	34,990
Cost of medical services	1,441,250	1,394,517	1,407,582	1,244,518	1,434,308	1,383,684
Gross Profit	506,240	417,365	404,300	160,956	221,713	253,097
Administrative expenses	208,784	133,400	120,335	106,364	97,276	113,568
Finance costs	200	124	124	195	-	-
Income tax expenses	67,285	63,053	63,053	17,258	32,039	33,803
Profit for the year	271,053	258,437	258,437	72,198	133,146	140,716
Basic earnings per share	1.81	1.72	1.72	0.48	0.89	0.94
(Baht per share)						
Total current assets	1,487,739	1,408,188	1,408,188	971,542	916,116	851,150
Total non-current assets	978,663	921,033	921,033	929,377	989,621	989,903
Total assets	2,466,402	2,329,220	2,329,220	1,900,919	1,905,736	1,841,053
Total current liabilities	303,326	394,137	394,137	218,043	199,551	220,606
Total non-current liabilities	96,045	80,903	80,903	85,149	86,453	69,070
Total liabilities	399,371	475,040	475,040	303,192	286,004	289,675
Total shareholders' equity	2,067,031	1,854,180	1,854,180	1,597,727	1,619,732	1,551,377

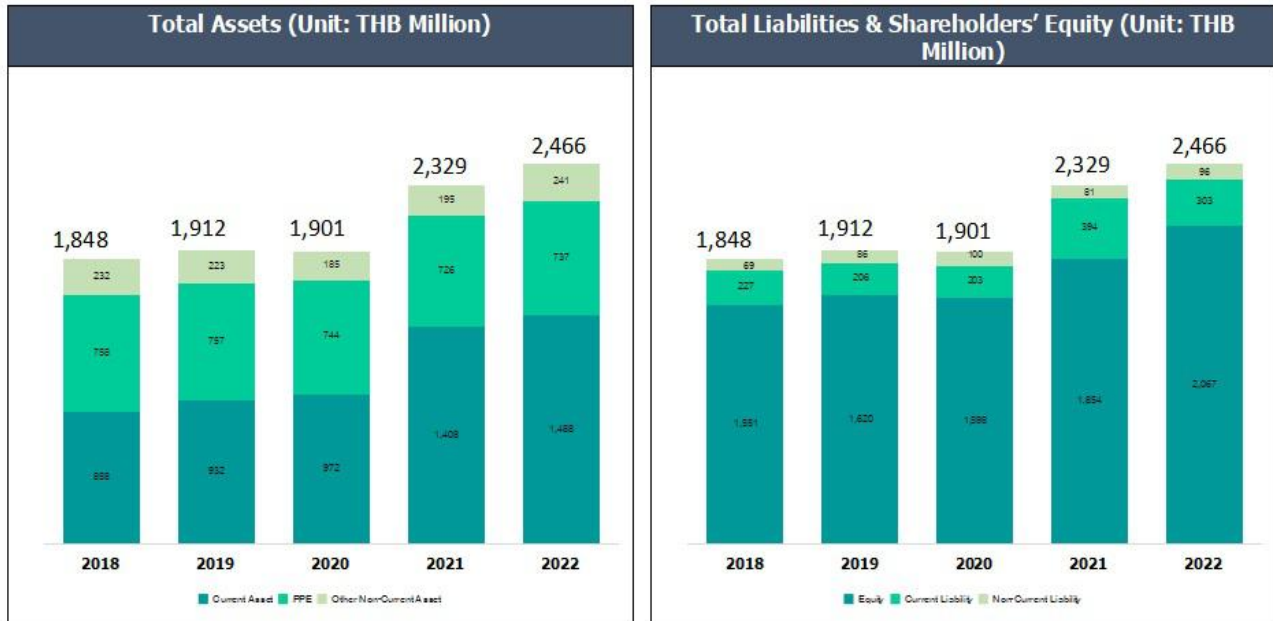
## Financial Ratio

		reclassify	Old	(Unit : thousand baht)		
	2565	2564	2564	2563	2562	2561
liquidity ratio	2565	2564	2564	2563	2562	2561
Liquidity ratio (times)	4.90	3.57	3.57	4.46	4.59	3.86
Quick ratio (times)	4.75	3.44	3.44	4.22	4.32	3.64
Cash flow ratio (times)	0.76	1.29	1.29	0.96	0.87	0.75
Account receivable turnover ratio (times)	27.41	30.62	30.62	21.84	23.44	21.93
Average collection period (days)	13.32	11.92	11.92	16.71	15.57	16.65
Inventory turnover ratio (times)	29.10	26.97	27.22	23.51	28.27	29.88
Average sales period (days)	12.54	13.53	13.41	15.53	12.91	12.21
Payable turnover ratio (times)	16.31	16.96	17.12	16.47	18.69	18.32
Repayment period (days)	22.38	21.52	21.32	22.16	19.53	19.92
Cash cycle (days)	3.48	3.93	4.01	10.08	8.95	8.94
profitability ratio						
Gross Profit Margin (%)	25.99	23.03	22.31	11.45	13.39	15.46
Rate of return on income from medical expenses (%)	13.92	14.26	14.26	5.14	8.04	8.60
Operating profit margin (%)	15.27	15.67	15.67	3.88	7.51	8.52
Other Profit Margin (%)	2.07	2.04	2.04	2.43	2.40	2.09
Cash to profit ratio (%)	89.34	139.01	139.01	366.06	147.18	124.24
Net Profit Margin (%)	13.63	13.97	13.97	5.01	7.85	8.42
Return on Equity (%)	13.82	14.97	14.97	4.49	8.40	9.36
Operational Efficiency Ratio						
Return on assets (%)	11.30	12.22	12.22	3.79	7.11	7.82
Return on fixed assets (%)	45.12	42.72	42.72	17.92	24.61	24.84
Asset turnover (times)	0.83	0.87	0.87	0.76	0.91	0.93
Financial Policy Analysis Ratios						
Debt to equity ratio (times)	0.19	0.26	0.26	0.19	0.18	0.19

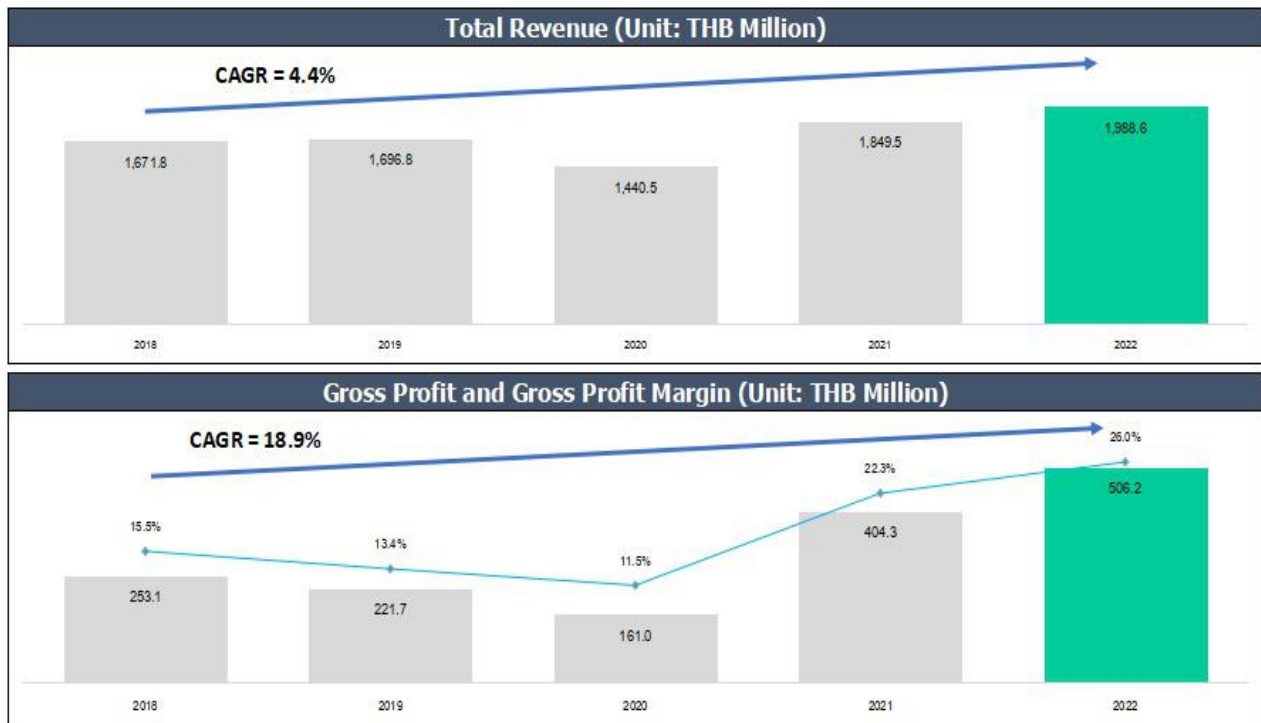
*Note: The financial statements for the year 2021 have a list of allocation of costs and expenses in selling and administrative expenses in issuing the financial statements for the year 2022.*



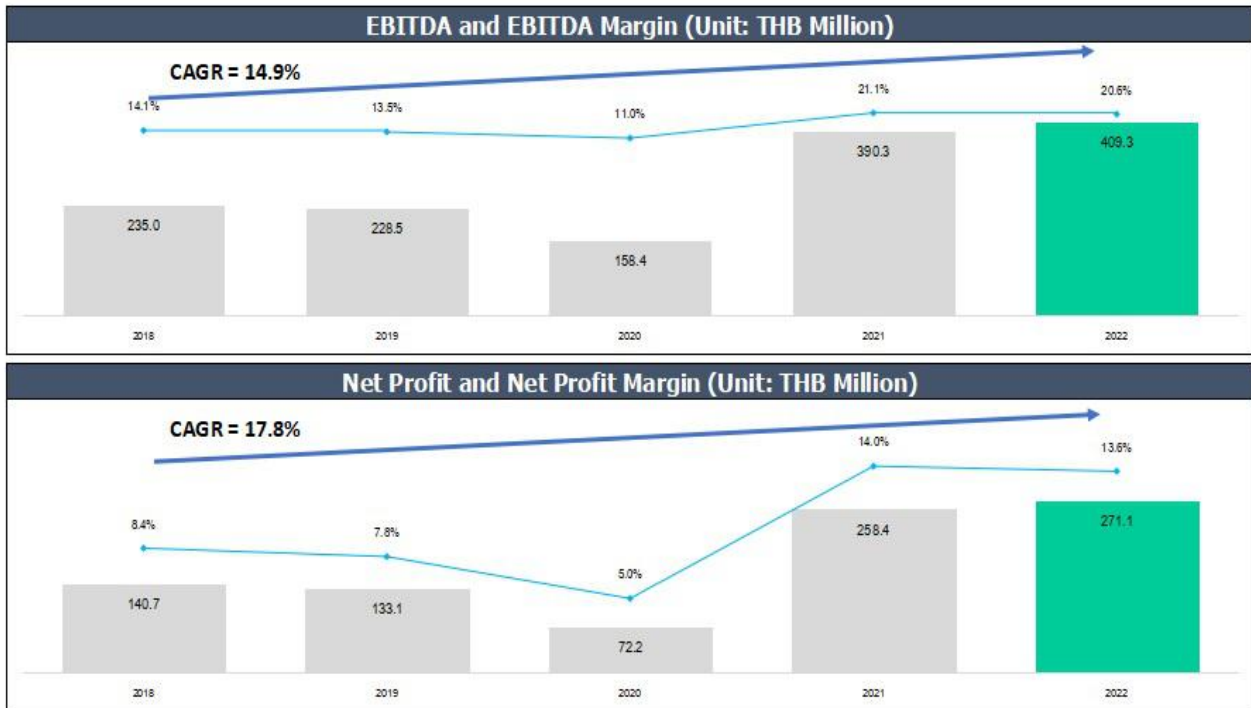
## Financial Performance-Balance Sheet



## Financial Performance-P&L Statement



## Financial Performance-P&L Statement



## Financial Performance-Ratios



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## 1. Organizational structure and operation of the group of companies

Aikchol Hospital Co., Ltd. was established by Mr. Aikkapoj Vanich as the first private hospital in Chonburi. Therefore, the first name of the founder was combined with the first name of the province as "Aik-Chon". The business was officially opened on February 22, 1981. The first phase accommodated patients with 80 beds. Prayasatja Road, Ban Suan Subdistrict, Mueang District, Chonburi Province.

On January 10, 1992, the company was listed on the Stock Exchange of Thailand and transformed into a public company under the name "Aikchol Hospital Public Company Limited".

In 2006, the company expanded its business and established a new branch, Aikchol 2 Hospital on Ang Sila Road, Samed Subdistrict, Mueang District, Chonburi Province.

Currently Aikchol Hospital and Aikchol 2 Hospital's main business is to provide comprehensive medical services in terms of providing services for disease prevention, treatment, and health promotion. and restore health It is open 24 hours a day with 310 beds for inpatients. There are many branches of specialized clinics. There are no subsidiaries or associated companies.

### Material changes and developments

➤ In 2022, Aikchol Hospital opened a 3D Medical Printing center . It was officially inaugurated on July 6, 2022.













➤ 7th of December , 2022, Aikchol Hospital Signed a Memorandum of Understanding for Medical Cooperation with Bluefin Ichrogene at the MOU Signing Ceremony Event at the Digital Healthcare Transformation Conference Bangkok 2022 organized by the government of South Korea and the Thai government with the objective to develop the healthcare industry. and drives a network of strategic partnerships. Bluefin Ichrogene is a Health Technology that specializes in Genetic Data Analysis from South Korea by coordinating thru cooperation to jointly enhance the potential of medicine by bringing Biotechnology in Genetic Data Analysis to combine with Digital Healthcare System and AI for accurate diagnosis for Diabetes. (personalized healthcare & precision diagnostics) where information can be used to help make towards proper intervention to promote, maintain, prevent or lifestyle change to effectively prevent or reduce the risk that causes diabetes in Thai people.



### Nature of Business

The company is engaged in the business of providing medical services. Incorporate of Aikchol Hospital, located on Phrayasatja Road, Bansuan Sub-district, Mueang District, Chonburi Province. and Aikchol 2 Hospital located at Ang Sila Road, Samet Subdistrict, Mueang District, Chonburi Province. Medical services of Aikchol Hospital and Aikchol 2 Hospital, comprises of

Medical Services		Health Services		Medical Services		Health Services	
		Aikchol Hospital	Aikchol 2 Hospital			Aikchol Hospital	Aikchol 2 Hospital
	3D Medical Printing	✓			Neurosurgery Department	✓	
	Laboratory Department	✓	✓		Health Service Center	✓	✓
	Rehabilitation and Physical Therapy Department	✓	✓		Ear Nose Throat Department	✓	✓
	Medical Cannabis Clinic	✓	✓		Ophthalmology Department	✓	✓
	General Medicine Department	✓	✓		Dermatology and Cosmetic Department	✓	



Medical Services		Health Services		Medical Services		Health Services	
		Aikchol Hospital	Aikchol 2 Hospital			Aikchol Hospital	Aikchol 2 Hospital
	Heart Center	✓			Emergency Department	✓	✓
	Pediatric Department	✓	✓		Radiology Department	✓	✓
	Obstetric -Gynecology Department	✓	✓		Psychiatric Department	✓	✓
	Orthopedic Department	✓	✓		Acupuncture Department	✓	✓
	General Surgery Department	✓	✓		Occupational Medicine Department		✓
	Social Security Scheme		✓				

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## Aikchol Hospital

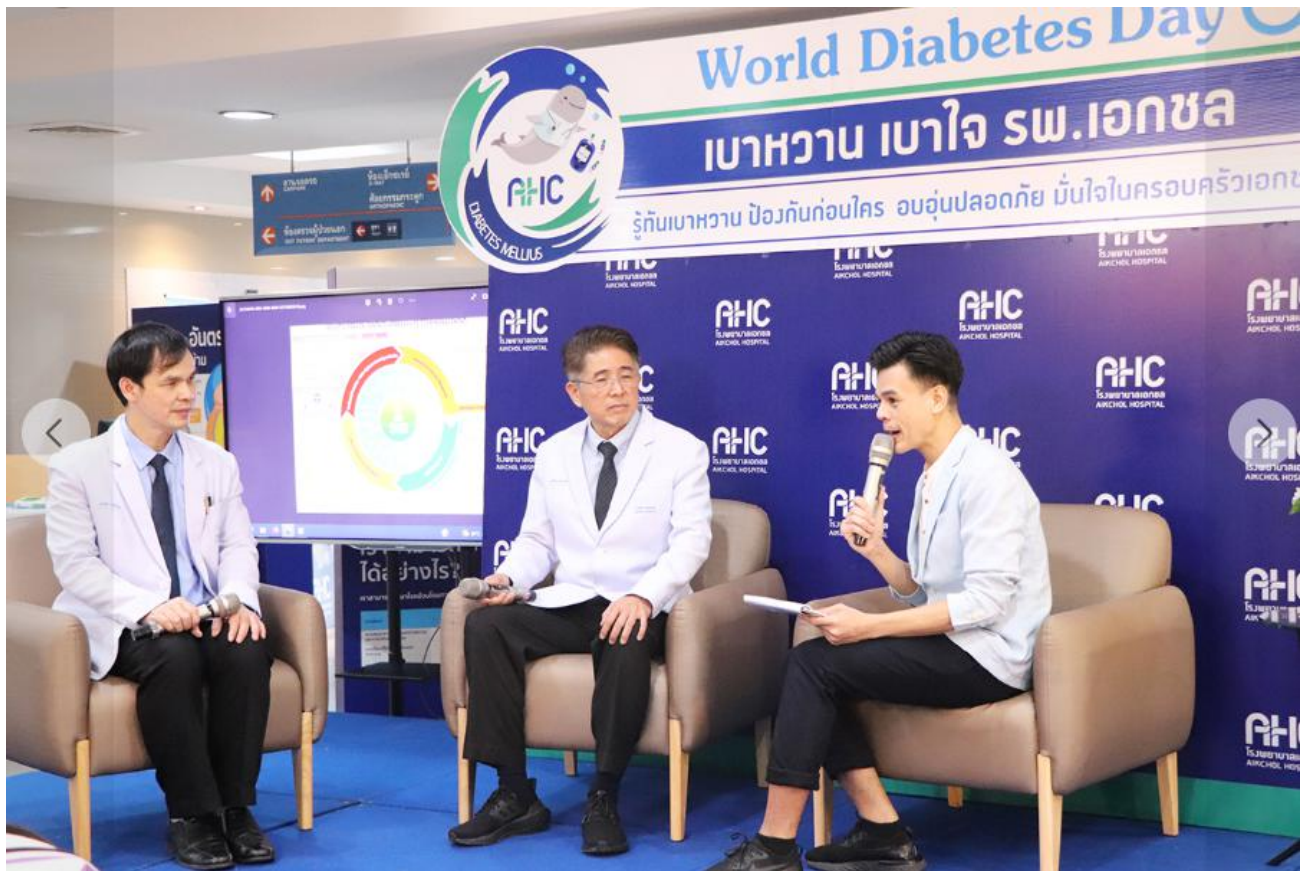
In 2022, Aikchol Hospital had a goal of expanding the Center of Excellence in 4 areas as follows

### Heart Center

Providing comprehensive care services for patients with heart diseases. Process from taking care of patients, examining, diagnosing, providing treatment, both in terms of medicine and the procedure which provides services for heart examination laboratories and coronary catheter injections to check the function of the heart by Cardiac Catheterization Laboratory or Cath lab which can examine the heart function and visualize the abnormal location and severity of angina. Examine the function of the heart muscle. contraction, dysfunction of the heart muscle, measuring the cardiac pressure in various heart chambers as well as the treatment of cerebrovascular disease and analyze the cause of diseases such as cerebrovascular, Ischemic diseases, stroke, etc. In addition to heart examination with a high-frequency echo machine. (Echocardiogram). The hospital has expanded the heart center services potentials since May 2022., in providing with symptoms of rapid heartbeat or arrhythmia by means of Cardiac Ablation, which uses advanced medical equipment and technology. A specialized Cardiologist perform the procedure by insertion of a thin catheter into the heart to target areas that causing the arrhythmia. Heat from electrodes at the end of the catheter destroys these tissues, which helps prevent abnormal heartbeats.( Radio-frequency ablation)

### Diabetis Mellitus Center (DM Center)

A comprehensive service center for Diabetic patients in assessment of chronic diseases that leads to become into acute risk. It is a treatment to motivate patients to have a better quality of life. Therefore, proactive process in search of diabetic patient (Pre-Diabetes Mellitus) by screening for diabetes patients in search of high-risk recipients (Screening Pre-DM) This process can search those with high risk to have Diabetes . We therefore recommend to our service recipients to join our diet program and adjust their eating habits, and exercise routine. As a result, this group of service recipients had found with normal blood sugar level of more than 90.57 percent. Currently, there are 879 diabetic patients participating in the Diabetes Clinic program to receive treatment that follow our program. Such patients can control their blood sugar levels. The blood reached the specified criteria of 98.98%. However, during the COVID-19 situation, diabetic patients delayed in their follow up in the hospital due to safety concerns from COVID-19 . We eventually organize Telemedicine services by a group of multidisciplinary team and provide “Drive Thru Re- Medicine” service and home medicine delivery service (Medicine Delivery), which allows such patients to receive their medicines according to the program. Consequently, positive feedback and there were increase in numbers of diabetic patients had participated in the Diabetes Program.



### Spine Center

Provides treatment for patients with Spinal Injuries from the neck to coccyx area and such injuries from various diseases. pertaining to the spine This is a holistic care treatment that provides diagnosis and treatment services including medicine administration, Transforaminal Epidural Steroid Injection (TESI), physical therapy. and Endoscope Surgery, Transforaminal Lumbar Interbody Fusion (TLIF), Anterior Cervical Discectomy and Fusion (ACDF By MIS surgery, with tiny incision. Precise surgery, less trauma, less blood loss and faster recovery period. The multidisciplinary team closely monitor the symptoms from preparation before surgery. care during and after surgery Along with risk assessment to have appropriate advice on lifestyle change. to have precise efficient treatment and come up with patient's recovery according to the treatment program. The feedback was likely positive and the increase in numbers of patients choose the Spine Center, respectively, with 5 full-time specialist doctors, and has also opened to provide services for various orthopedic diseases such as ankle, knee and joints. hips, shoulder joint injuries etc.

## Cosmetic Center (Plastic and Reconstructive Center/ Cosmetic Center)

Aikchol Cosmetic Center offers complete cosmetic services for both face and body. with facial and body. Analysis of lifestyle, proper diet and exercise, suitable to individual needs includes the diagnosis and treatment of various dermatologic diseases. A new innovation of 3D Medical Printing, medical application to visualize a 3D model that will allow the service recipient to see different angle of the body, realistically in 360 degrees, including eyes, nose, mouth, facial structure, chest, torso and legs. Plastic and Reconstructive Specialist will design and do the intervention in each problem according as designed suitable to individual needs, Botox injections, mole and polyp removal on the face, Keloid, treatment Including providing diagnosis and treatment of all kinds of skin diseases by providing services with modern medical equipment and technology. with various procedures, such as using the Crislix 3D program Blepharoplasty both upper and lower, or Lower Blepharoplasty Rhinoplasty, Chin Augmentation, Mammoplasty, Neck lift, Dimples procedure, Jaw reduction, Facial bone Surgery and Reconstruction with 3D, and Facial contouring surgery, In November 2022, Gastric surgery service was opened. (Laparoscopic Sleeve Gastrectomy) minimally invasive procedure to reduce weight by decreasing the size of the stomach.. Weight Loss Pen service monitored by professional medical team and the supervising team as they closely follow up after surgery in order to achieve good treatment results.

ปากกาดน้ำหนัก  
อีกหนึ่งทางเลือกของคนอยากผอม..

- ลดน้ำหนักแบบปลอดภัย ภายใต้การดูแลของแพทย์ผู้เชี่ยวชาญ
- ลดพุง ลดไขมันสะสม
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## Aikchol 2 Hospital

Aikchol 2 Hospital is a considerable General Hospital. Operating 100 beds, there are 19 network clinics to serve the insured, located in Chonburi and Chachoengsao provinces as follows: 1) Panupan Medical, 2) Chumphon Medical, 3) Koh Pho Medical Clinic, 4) Nimit Medical Clinic, 5) Bangpakong Medical Clinic, 6) Many Doctors Clinic, 7) Arporn Medical Clinic, 8) Saroj-Amornrat Medical Clinic Company, 9) Soraya Medical Clinic, 10) Mo Kwang Medicine Clinic , 11) Thanaporn-Thanawara Medical Clinic, 12) Natthapol Orthopedic Clinic, 13) Mitmaitri Medical Clinic (Wang Hin Temple), 14) Mitmaitri Medical Clinic (Mabyangporn), 15) Mitmaitri Medical Clinic (Saphan Si), 16) Mitmaitri Clinic Medicine (Bo Win), 17) Mitmaitree Medical Clinic (Saha Group), 18) Mitmaitree Medical Clinic (Nongyaibu), 19) specialized clinic in family medicine, Dr. Benjaporn The hospital takes care of insured by Social Security Office, which as of November 16, 2022, there are 124,821 insured members. In addition, it also provides treatment services for general service recipients in cash, life insurance, and compensation funds. which are outpatients and inpatients, 62.37% of Social Security Scheme, 25.54% of cash privileges and patients with contractual privileges, life insurance, Compensation Fund and civil servant rights, totaling 12.09% In 2022, Aikchol 2 Hospital still has a goal of expanding its Center of Excellence. as well as striving to develop medical services in various areas, as follows:

### Trauma Center

The location of Aikchol 2 Hospital near tourist attractions and industrial plants. The reason why we often have casualties from road/traffic and factory accidents. . The hospital had improved with efficiency, urgency and accurately in terms of diagnosis by CT Scan .with latest modern medical equipment, allows the patients to receive urgent and safe treatment. In addition, there has been expert specialists in various fields. to support emergency medical services, including emergency medical specialists. Trauma Specialist, General surgeons, Vascular Specialist .and Trauma Center Critical Care Specialist.



### Gastroenterology Center (GI Center)

Aikchol 2 Hospital provides treatment services and procedures for patients with Gastrointestinal Diseases. In 2022, the hospital had purchased Gastroscope and Colonoscope, new medical equipment particularly for this service. In addition, more gastrointestinal specialists, with more medical specialist to meet the increasing number of patients receiving services.



### Wellness Center

The health center offers Acupuncture and Chelation services. In addition, in 2022, the hospital has renovated the area to provide Occupational Medicine and Medical Cannabis Center services.



### Pediatrics Center

In 2022, the hospital has operated a full-service Pediatric Clinic. by providing child health care services and diagnosis and treatment of childhood diseases. from birth - 15 years by a Pediatrician and Pediatric Specialists in various fields including Allergies and Pediatric Immunology, Pediatric Nephrology, Pediatric Endocrinology and Metabolism, Pediatric Infectious Diseases, Psychiatry in children and adolescents, Respiratory System Diseases in children, etc., open for service to provide Health Check-ups, Vaccination services. In addition, the hospital has provided a Pediatrician 24 hours a day for illnesses. or emergencies in children.



### Health Promotion

Subsequently, Aikchol 2 Hospital is a Social Security Scheme hospital to provide medical services to the insured members . Therefore, there is task to promote health for insured groups, including influenza vaccination program and annual health check-ups for the insured members. The insured members will be followed up to receive the service. That lead the hospital to create an image that showed concern during the outbreak of COVID-19 There program to screening service. That asses the symptoms of an infected person and give advice and look after the infected staff in the factory In 2022, Aikchol 2 Hospital received the 2022 Nai Nai Hospital Award from the Social Security Scheme.



### Providing treatment services for COVID-19

During the 2022 outbreak of COVID-19, the hospital has adjusted its services to accommodate the outbreak as follows:

1. Establishment of a Hospital to accommodate COVID-19 patients with 254 beds, with a period of operation from February 15, 2022 - April 30, 2022.

Announcement of the Medical Department Ministry of Public Health

2. Adjust the hospital wards to have enough rooms to accommodate COVID-19 patients, including adjusting the holistic care and taking care of the infected patients as a family Using clinical practice guidelines for diagnosis and treatment and prevention of COVID-19 infectious disease according to the announcement of the Department of Medical Services. Ministry of Public Health Providing treatment services for COVID-19





## Shareholding Structure

### Shareholder

➤ List of major shareholders. As of the latest shareholder register book closing date on March 11, 2022 are as follows:

ลำดับ	ชื่อ		จำนวนหุ้น	%
1	Mr.Apirag	Vanich and spouse	19,420,084	12.95%
2	Chean Vnich Company Limited		12,612,000	8.41%
3	Mrs. Tuenchit	Kittiwut	9,994,140	6.67%
4	Dr.Phorthana	Manoch and spouse	4,380,408	
	Mr.Siriphot	Manoch (child)	1,730,096	
	Mr. Khunphat	Manoch (child)	1,552,384	
	Mr.Sidthiphot	Manoch (child)	1,562,284	
	Total		9,225,172	6.15%
5	Ramkhamhaeng Hospital Public Company Limited		7,245,200	4.83%
6	Ms. Rojana	Vanich	6,026,940	4.02%
7	Ms. Oranuj	Vanich	5,801,016	3.87%
8	UBS AG SINGAPORE BRANCH		5,378,200	3.59%
9	Ms. Aungkhana	Vanich	5,357,484	3.57%
10	Ms. Amornrat	Kasemsakdakorn	5,047,640	3.37%

➤ The group of major shareholders that has a significant impact on determination of management policy or the Company's business operation.

## Dividend Payment Policy

Dividend payment policy: Without any necessity, the Board of Directors has the policy to propose to the shareholders' meeting regarding the dividend payment to shareholders at least 50% of the net profit after tax.

Allocation of the legal reserves pursuant to Section 116 of the Public Company Limited Act B.E. 2535 (and the amendment) and the articles of association, Article 46 which states that "the company must allocate at least 5% of the annual net profit, deducted by brought forward accumulated loss (if any) as a legal reserves until such reserves will be at least 10% of the registered capital.

Dividend payment history from the Company's business operation within the past five years are summarized as follows:

Dividend payment for annual turnover	2021	2020	2019	2018	2017
Company's net profit per share (consolidated financial statements)	1.72	0.48	0.89	0.94	0.85
Dividend per share (THB/share)	0.6034	0.25	0.45	0.48	0.44
Dividend payout per share/net profit per share	35.00%	51.91%	50.66%	51.14%	51.58%
payment date	17/05/22	21/05/21	18/05/20	17/05/19	18/05/18

*Report on the change in the company's shareholding of directors and executives  
in the year 2021*

Data as of 31 December, 2022

NO.	Name	Position	Number of shares held as of 31 Dec. 2021	Number of shares held as of 31 Dec. 2022	Change of Shareholding during 2022	% shareholding
1	Mr. Apirag Vanich	Chairman of the Board	16,727,392	16,727,392	-	12.95
	Spouse and minor children		2,692,692	2,692,692	-	
2	Mrs. Phortchana Manoch	Vice Chairman of the Board	3,389,808	3,389,808	-	2.92
	Spouse and minor children		987,600	990,600	3,000	
3	Mr. Krisada Banchuin	Director	215,268	215,268	-	0.14
	Spouse and minor children		-	-	-	-
4	Ms. Kanchana Vanich	Director	-	-	-	-
	Spouse and minor children		-	-	-	-
5	Ms. Oranuj Vanich	Director	5,801,016	5,801,016	-	3.87
	Spouse and minor children		-	-	-	-
6	Mrs. Thitawat Pothanant	Director	-	-	-	-
	Spouse and minor children		-	-	-	-
7	Mr. Sarayut Rueangsuwan	Director	-	-	-	-
	Spouse and minor children		-	-	-	-
8	Mr. Kudun Sukumananda	Director	-	-	-	-
	Spouse and minor children		-	-	-	-
9	Mr. Pongsak Yuktrananda	Director	-	-	-	-
	Spouse and minor children		-	-	-	-
10	Mrs. Prapaphan Tanthavirat	Company Secretary	-	-	-	-
	Spouse and minor children		-	-	-	-
11	Mr. Terdsak Rojsurakitti	CEO	-	-	-	-
	Spouse and minor children		-	-	-	-
12	Mr. Virun Pompatkul	CMO Aikchol Hospital	-	-	-	-
	Spouse and minor children		-	-	-	-
13	Mr. Kessada Jansawang	CMO Aikchol 2 Hospital	-	-	-	-
	Spouse and minor children		-	-	-	-
14	Mrs. Pariyanath Chalermchoung	CFO	-	-	-	-
	Spouse and minor children		-	-	-	-
15	Mr. Siriphot Manoch	CAO	1,730,096	1,730,096	-	1.15
	Spouse and minor children		-	-	-	-

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## 2. Risk Management

### Strategic Risk

#### Emerging Risks

##### Changes that may affect the Company's business operations in the next 3-5 years

The situation that has changed in the world that happened such as the emergence of new diseases, Covid-19, changes in consumer health demeanor, with modern medical technology and the changing direction of the health market. including the government's policy to develop the country into a center of international health or Medical Hub that eventually to support investment, especially in the Eastern Special Development Zone (EEC) to prepare to push for the Eastern Health Corridor. in Rayong, Chonburi and Chachoengsao The government will promote it as a potential area in the future for private hospital business. as a base to support new industry goals The important things of the country are as follows

In the domestic market, it is expected that at least more than 300,000 more workers will be added. As Thailand enters an aging society, the number of chronic diseases has increased the most. Therefore, Aikchol Hospital Public Company Limited has provided services to support such policies. We open the Cardiovascular Center ,and potentially expanded to provide care for patients with heart failure, irregular heartbeat (electrocardiography), chronic diseases, Comprehensive orthopedic diseases, Cerebrovascular diseases, Gastrointestinal diseases and Respiratory diseases, etc.

Foreign market is expecting that the private hospital business will gain opportunities from opening up the country. There will be more foreign tourists traveling to Thailand. Most of them come from Asia, Europe and the Middle East. Therefore, Aikchol Hospital Public Company Limited has increased services for 3D Printing, Genetic testing, Genetic risk analysis, Diabetic foot wound care and Sex Reassignment Surgery, etc.

In order to provide efficient service, the hospital has also adjusted the service model to be modern and diverse in order to meet the needs of customers. These include One Stop Service, Home care service, Telemedicine by using medical technology to provide services. And there are plans to improve buildings and facilities for customers.

##### Changes in the industry in which the business operates.

The situation of medical advancement Nowadays, there is a new medical knowledge at the molecular biology level (Genetics) or Precision medicine in diagnosis to make the diagnosis accurate. and can predict the occurrence of the disease. Doctors can choose the most appropriate form of treatment for each patient individually. The current health direction focuses more on health promotion and prevention. Therefore, Aikchol



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Hospital Public Company Limited has adjusted its strategic plan, by adding gene testing services Genetic risk analysis by iChogene from Korea in order to provide a full range of services as the first in Chonburi Province.

#### **Changes in customer/consumer lifestyle or needs.**

The situation of the Covid-19 epidemic that has spread since the end of 2019 to the present. This affects the lifestyle or needs of customers/consumers to change. There is an increasing demand for a home delivery services. Therefore, Aikchol Hospital Public Company Limited has adjusted its services to better respond to the needs of customers, by providing services such as Telemedicine and Home Care Service for patients with chronic diseases, taking care of tracheal intubation patients at home and taking blood tests, etc.

#### **Changes in government policy and the enforcement of new laws or regulations**

Due to changes in government policies, these affect the service disbursement rate, such as

- (1) The situation of Covid-19 in Thailand, there is a tendency to see a decrease in the number of infected people and no continuous widespread outbreak. The Ministry of Public Health has adjusted it to be a communicable disease that must be monitored. Starting from October 1, 2022, the National Health Security Office has adjusted the criteria. Guidelines for compensation for Covid -19 services according to the new announcement Effective from July 4, 2022, affecting the number of service recipients and the decrease in service reimbursement rates.
- (2) According to the policy of the Health Security Office (NHSO) to encourage people with Gold program patents receive thorough service quality according to the context of each profession. Therefore, together with the Pharmacy Council providing primary care pharmacy services at 500 community pharmacies across the country. Gold program patent holders can receive medicines free of charge, along with follow-up services 3 days after taking the medicine. In case of minor illnesses, 16 groups of symptoms may lessen hospitalization.

As a result of such government policies, the number of customers/patients has decreased. However, the hospital also focuses on providing services by extending services for patients with Respiratory diseases. with screening among COVID patients and emerging diseases to alleviate the concerns of customers/patients and from such importance, it can be seen that the hospital still got these groups of customers who choose to avail the service continuously.

#### **Changes in policies or international agreements related to business operations.**

The government has established a strategy to develop the country into a center of International health cor Medical Hub 2017-2026 and provides investment support. Especially in the Eastern Special Development

Zone or EEC to prepare to push for the Eastern Health Corridor. which defines 2 special economic promotion zones for special medical activities, namely

(1) Center for Comprehensive Medical Innovation, Thammasat Pattaya (EECmd), which aims to become Medical Valley, with the construction of important projects such as advanced medical research institutes, digital hospitals, elderly care centers.

(2) Genomics Medical Center Burapha University (EECg), which is responsible for detecting and decoding genetics, creates Big Data DNA libraries. Support investment in the medical industry

These are from such policy Aikchol Hospital Public Company Limited therefore has adjusted its strategic plan to support more foreign customers. Whether it is Scandinavia, Cambodia, Laos, Burma, etc., by providing services for gene testing (Precision medicine), Comprehensive orthopedic care, facial simulation before surgery (3D printing), etc.

### Technology advancement

The situation that has changed in the world that happened such as the emergence of new diseases (Covid-19), health behavior of consumers modern medical technology and the changing direction of health marketing to accommodate changes. Therefore, Aikchol Hospital Public Company Limited has prepared a support plan by establishing a plastic surgery department using the program. Simulate the face before surgery Creating medical innovations with 3D printing and gene testing For screening for genetic diseases such as diabetes, cancer

### Image and reputation damage

The business operations, evaluated as follows:

- (1) There is no risk of prosecution or provision of service that violates the law.
- (2) AHC as analyze by external company on business situation,. Reputation and competitiveness. which the organization has analyzed, come up to improve the service. thus can meet the needs and to be more efficient , namely:
  - (2.1) Alternative services such as plans to open services for Gene testing, Genetic risk analysis, Comprehensive orthopedic care, Precision medicine, 3D printing, etc.
  - (2.2) Developing service systems and adding more service values to customers.
  - (2.3) Improvements of buildings and facilities.

### Data or computer system security and cyber offence

Nowadays, it is found that the problem of cyber threats tends to increase. Therefore, in order to create the security of the information system, Aikchol Hospital Public Company Limited has taken the following actions.

- (1) Defined as an information security policy by set standards of practice for affiliated hospitals. along with installing related programs and software to prevent cyber-offence such as Fire wall, Anti-virus, etc
- (2) Clearly specify the rights of access to information.
- (3) Set up a regular surveillance system.

From the past operations, there was no incidence of risk or damage from cyber offence or data loss.

### **Safety, Occupational Health and Working Environment**

There are clear guidelines and practices. as preparation of a risk prevention plan at the hospital level as follows

- (1) Safety Management Plan
- (2) Security plan
- (3) Chemical management plan. Hazardous materials and garbage
- (4) Fire Safety Management Plan
- (5) Medical device plan;
- (6) Public utilities plan
- (7) Emergency Management Plan
- (8) New construction and renovation plans

Specifying the responsible person for each plan There is a monitoring system through indicators and risk incidence reporting system every month. In the past, no risk issues affecting the service system were found.

### **The impact of population structure**

Through the change in the structure of the population in Thailand It will be an aging society. which is most likely to be a chronic disease, therefore, adjusting the service to accommodate the changes as follows;

- (1) Provide service for patients with chronic diseases by expanding the potential to provide care for patients with heart failure , irregular heartbeat (electrocardiography), chronic diseases, comprehensive orthopedic diseases, cerebrovascular diseases, gastrointestinal diseases and respiratory diseases, etc.
- (2) Launch Long term care service
- (3) Planning to open for precision medicine service



### 3. Business Sustainability Development

#### Policy and objectives of sustainable management

The Company is committed to conducting business and creating long-term sustainable growth, as well as being able to create sustainable gain for shareholders. Take into account all groups of stakeholders of the company, by adhering to the principles of sustainable operations in 3 areas: Environment, Society and Good governance.

Company's Sustainable Development Goals conforming to the United Nations' Sustainable Development Goals



	<p>Ensures healthy lives and promotes well-being for all at all ages.</p>	<ul style="list-style-type: none"> <li>➤ Employees of the company will go through annual health check-up benefits.</li> <li>➤ All employees of the company will undergo basic life support training. to practice support others in emergency circumstances.</li> <li>➤ Collaborate with communities to provide health services to promote the well-being of the society.</li> <li>➤ Providing services, an area to support comprehensive health services.</li> </ul>
	<p>Ensure inclusive and equitable quality education for all. and support lifelong learning opportunities.</p>	<ul style="list-style-type: none"> <li>➤ Give Scholarships to employees' children with good academic performance annually.</li> <li>➤ Provide continuous professional development for all personnel</li> <li>➤ Encourage self-learning through the company's intranet system.</li> </ul>



	<p>Achieve gender equality and empower women and girls.</p>	<ul style="list-style-type: none"> <li>➤ Achieve gender equality. Currently, the company has gender diversity personnel, able to create to work along amiably.</li> <li>➤ There is ethics, no discrimination in doing business.</li> <li>➤ There are 4 out of 9 female Directors, accounting for 44.45%.</li> <li>➤ There is 1 female executive from 5 persons, accounting for 20%.</li> <li>➤ Proportion of female personnel Approximately 85% total.</li> </ul>
	<p>Ensure that water and sanitation is available to all and that people are managed sustainably.</p>	<ul style="list-style-type: none"> <li>➤ Control, treat and inspect wastewater quality before releasing to public water sources in accordance to JCI standards.</li> <li>➤ Provide experts from outside agencies to regularly analyze the waste water at the treatment pond.</li> </ul>
	<p>Promote sustained, inclusive and sustainable economic growth, full, productive employment and decent job for all.</p>	<ul style="list-style-type: none"> <li>➤ There is no policy to lay off employees even in the economic crisis.</li> <li>➤ Employment Policy for Persons with Disabilities.</li> </ul>
	<p>Make the city and human settlements inclusive, safe, resilient and sustainable.</p>	<ul style="list-style-type: none"> <li>➤ Give priority to employ local personnel.</li> <li>➤ Support local entrepreneurs with prioritize purchasing procurement from local resources.</li> <li>➤ Fire drills, fire evacuation drills, fire drills to diminish and prevent incidents in the operating area to the community.</li> </ul>
	<p>Take urgent action to combat climate change and its impacts.</p>	<ul style="list-style-type: none"> <li>➤ Use equipment and tools to operate business that create least impact on the climate.</li> <li>➤ Increase green area in the hospital.</li> </ul>
	<p>Strengthening operational mechanisms and revitalizing global partnerships for sustainable development</p>	<ul style="list-style-type: none"> <li>➤ Establish business cooperation to create sustainable partnerships in business operations.</li> </ul>

### Managing the impact on stakeholders in the business value chain

The company has established a procurement policy to ensure that the procurement process is transparent. Comply with international standards and product and service quality requirements

Procurement Service Purchasing drugs, medical supplies, equipment and medical technology Including procurement, hiring, services to support efficient service provision. Applicants for using products or support services must comply with the following policies:

1. The application process must consider quality and safety. which is consistent with the mission and strategic plan
2. Medicines, pharmaceutical supplies, medical equipment and technology, including procurement, procurement, and services must be detailed. of the desired item (Specifications)
3. There is a clear and transparent acceptance procedure.
4. There is a procedure to verify the accuracy of the information received from the distributor.
5. There is a procedure for evaluating the results of using the product. and various support services as information for consideration of reuse or cancellation of use
6. There are procedures for dealing with recalled products to prevent harm to service users.

### Stakeholder analysis in the business value chain

The key stakeholder groups are the ones that matter based on the relevant factors. such as dependency levels. Level of impact from business activities degree of influence on the business of the organization, etc. The details of the engagement with key stakeholders are as follows:

Stakeholder groups	Stakeholder engagement process	Opinions/expectations	Response process
Customer / Service Receiver	<ul style="list-style-type: none"> <li>● Prepare a satisfaction survey on receiving services</li> </ul>	<ul style="list-style-type: none"> <li>● Service satisfaction</li> <li>● Convenience of receiving services</li> <li>● Privacy protection</li> <li>● Communication channels for receiving news and information</li> </ul>	<ul style="list-style-type: none"> <li>● Improve the quality of service to employees</li> <li>● Provide health knowledge through various social media to reach all groups of people</li> </ul>
Medical personnel / staff	<ul style="list-style-type: none"> <li>● Create a Line Open Chat group to communicate news and activities within the company.</li> </ul>	<ul style="list-style-type: none"> <li>● Listen to opinions, needs and suggestions</li> <li>● Stay informed about news</li> </ul>	<ul style="list-style-type: none"> <li>● Develop capacity and promote learning both online and in classroom.</li> </ul>

Stakeholder groups	Stakeholder engagement process	Opinions/expectations	Response process
	<ul style="list-style-type: none"> <li>Conduct employee engagement and satisfaction surveys once a year.</li> <li>Provide training develop skills and knowledge for employees</li> </ul>	<p>and activities of the company</p> <ul style="list-style-type: none"> <li>Develop potential and learning</li> <li>Opportunities for career advancement</li> <li>Encourage employees to appreciate and encourage them.</li> <li>There are welfare and health care for employees.</li> </ul>	<ul style="list-style-type: none"> <li>Health care and occupational health, annual health check-up benefits</li> </ul>
Shareholders / Investors	<ul style="list-style-type: none"> <li>Organizing Annual General Meeting of Shareholders</li> <li>Reporting information to the Stock Exchange of Thailand in a complete and timely manner</li> </ul>	<ul style="list-style-type: none"> <li>Good Performance</li> <li>Proper dividend payment</li> <li>All shareholders are equal.</li> <li>Complete, accurate and timely information is disclosed.</li> <li>Conducting business with social responsibility community and environment</li> </ul>	<ul style="list-style-type: none"> <li>Give importance to shareholders' meetings. In 2022, the Company received a full 100 AGM Checklist score for the second consecutive year.</li> <li>Communicate with shareholders through electronic channels such as e-mail and the Company's website. <a href="http://www.aikchol.com">www.aikchol.com</a> Investor Relations</li> <li>Operate under good corporate governance</li> <li>Carry out activities for the community society and environment</li> </ul>
Partners / Business Partners	<ul style="list-style-type: none"> <li>Promotion of doing business together</li> </ul>	<ul style="list-style-type: none"> <li>Conduct business fairly with all partners.</li> <li>Provide accurate and complete business information</li> <li>Create shared value in business for sustainability</li> </ul>	<ul style="list-style-type: none"> <li>Support joint activities among business partners.</li> <li>Paying for goods and services according to the conditions correctly</li> </ul>

Stakeholder groups	Stakeholder engagement process	Opinions/expectations	Response process
community and society	<ul style="list-style-type: none"> <li>● Carry out community and social activities</li> <li>● Collaborate with government agencies and private sectors in the area.</li> <li>● It is a place to provide comprehensive health services.</li> </ul>	<ul style="list-style-type: none"> <li>● Improve the quality of life of people in the community to have good health.</li> <li>● Conducting business in a friendly manner towards the community society and environment</li> </ul>	<ul style="list-style-type: none"> <li>● Organize health education programs through various activities</li> <li>● Disseminate health knowledge through various social media.</li> <li>● Activities with the community</li> </ul>

## Environmental Sustainability Management

### Environmental policies and practices

The company sets policies and plans for energy and environmental conservation as part of its business operations starting from procurement, procurement, service, waste disposal. The company has an environment committee.occupational health and safety to control Supervise and monitor the operation of the hospital's safety and environment. Create a wastewater treatment pond that meets standards To improve the quality of such wastewater to meet the standards before releasing it into public water sources.as well as selecting trade partners who use products certified by the Thailand Environment Institute. There is a production process that is environmentally friendly.

### Environmental activities

#### Power management

The company has a policy on energy management with an order to appoint the Energy Management Committee and the Energy Management Working Group to ensure that the Company's energy management operations continue to be efficient and productive The energy management working group consists of representatives from various agencies to co-ordinate work on energy conservation to achieve success in accordance with the policy and objectives. Energy Conservation Working Group have authorities and responsibilities as follows

1. Implement energy management in line with the policy. Conserve energy
2. Set up an energy management system and push for action. and continuously develop operational plans
3. Evaluate energy use and make a plan to monitor energy use.



4. Set guidelines for energy management plans, control the implementation of the management plan in accordance with the plan
5. Coordinate with other agencies to ask for cooperation in implementing energy conservation policies and energy management methods including public relations management Operating update to be informed to all employees.
6. Organize activities to promote energy conservation for employees.
7. Meeting to review energy management.
8. Summary of energy conservation report and energy management including suggestions on the formulation or review of energy conservation policies as presented to the management
9. Supporting the implementation of laws, ministerial regulations, setting standards, criteria and methods for managing energy in controlled buildings 2009  
and to show the intention and commitment to energy conservation. Controlled buildings have established energy conservation policies according to objectives and energy conservation goal, which is consistent with the energy consumption status and suitable for the controlled building

### **Energy Conservation Policy**

Aikchol Hospital Public Company Limited is an establishment that provides medical services, to diagnose and treat diseases for those who come to avail services, open continuously 24 hours a day, causing the hospital building to use a lot of energy. Therefore, the company pays attention to management to achieve energy conservation, to reduce energy costs but still maintain efficiency and quality of life of service recipients and employees is vital. It is the duty of every employee, to work together to manage energy continuously and constantly

Therefore, the company has established an energy conservation policy. To be a guideline for energy operations and to promote the use of energy for maximum efficiency and benefit as follows:

1. Implement and develop appropriate energy management systems. By defining energy conservation as part of the company's operations. Comply with laws and other requirements related
2. Continue to improve the efficiency of energy resource use of the organization continuously and suitable for the business technologies used and best practices
3. Determine energy conservation plans and targets each year, well communicated to all employees to understand and comply correctly.
4. Energy conservation is the responsibility of the owner. Executives and employees at all levels who will cooperate in complying with the specified measures. Follow up and report to the energy management working group.

5. Provide necessary support including personnel resources, budget, time to work, training and participation in the development of ideas for energy work.
6. The management and the energy management working group will review and update the policy on annual energy targets and plans

This is because the company has a place of business that is a controlled building. Therefore, a legal compliance audit is required. The company has hired an external agency to audit energy management according to legal requirements annually. In 2021, the assessment was conducted on May 21, 2021, with the following topics for examination:

1. Energy Management Working Group
2. Assessment of the preliminary status of energy management
3. Energy conservation policy
4. Evaluation of energy conservation potential
5. Set goals and plans for energy conservation and plans for training and activities to promote energy conservation.
6. Implementation of the energy conservation plan Monitoring and analyzing the implementation of energy conservation targets and plans and training plans and activities to promote energy conservation
7. Monitoring and evaluation of energy management
8. Review, analysis and correction of energy management flaws

### **Water and Wastewater management**

The Company manages water used in hospitals and discharges treated wastewater. by requiring monitoring of the amount of water used and identifying measures to ensure that the water discharged from the hospital's wastewater treatment system meets the quality requirements Including setting up projects for the most efficient use of water.

### **Guidelines for water and wastewater management**

Aikchol Hospital and Aikchol 2 Hospital has installed a wastewater treatment system by using a bio-rotary disc. To reduce energy consumption and other environmental damage The value is recorded daily by the company's staff. There is an outside agency to measure and analyze the operation of the system every month, in order to control wastewater in accordance with the announcement of the government requirements

## Hospital Waste Management

The company systematically manages waste and waste in its business processes. Efficient waste separation by type in conjunction with Raise awareness and involvement with employees. Symbols used to indicate different types of waste. There are 5 types in the hospital as follows;



In the process of managing general waste, recyclable waste, infectious waste and hazardous waste, both companies hire contractors from the private sector who are certified for standard waste management. The company has regularly monitored and inspected the work process of waste management contractors to prevent waste management from destroying the environment and complies with JCI standards.

## Management to reduce greenhouse gas problems

Climate change can affect the business operations of all industries, including healthcare services. Companies need to be aware of the risks and business opportunities that may arise from more extreme or changing weather conditions.

The impact of climate change problems such as warm weather, affects heart disease and respiratory disease. Concurrently, the changing climate affects the occurrence of epidemics and the fast spread of disease.

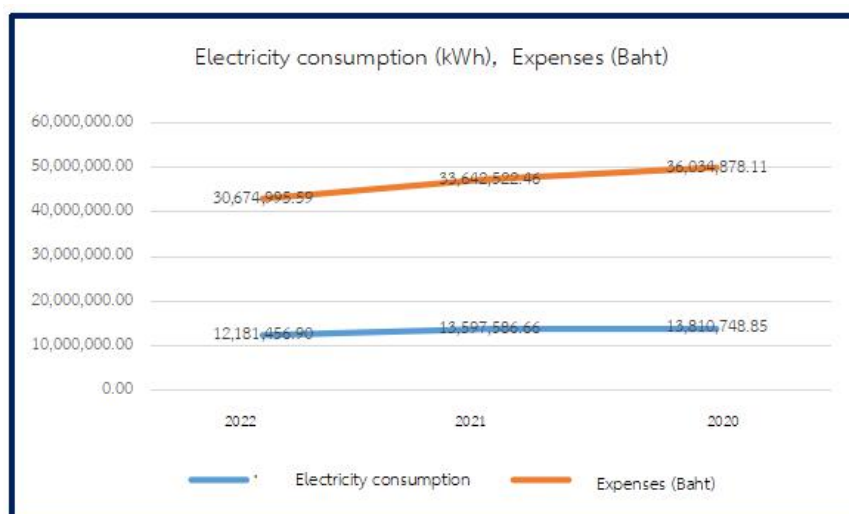
The Company places importance on management to reduce greenhouse gas emissions. The law The company is in the process of studying how to prepare greenhouse gas emission data. until the verification and set a policy. However, the company intends to reduce greenhouse gas emissions from various activities. Aikchol Hospital and Aikchol 2 Hospital, starting with general activities, including

- (1) Use an electric vehicle for transporting patients from the parking lot to the service building.
- (2) Measures to refrain from burning waste leaf debris in all areas of the hospital to reduce gas, carbon monoxide, nitrogen dioxide volatile organic compounds Including dust, smoke, ash, soot in the air
- (3) In 2022, the Company held the annual general meeting of shareholders in the form of E-AGM to reduce traveling by car.
- (4) Reduce the use of paper in the office By emphasizing reuse according to the 3 R approach, including Reduce Reuse Recycle

### Environmental Management System Performance

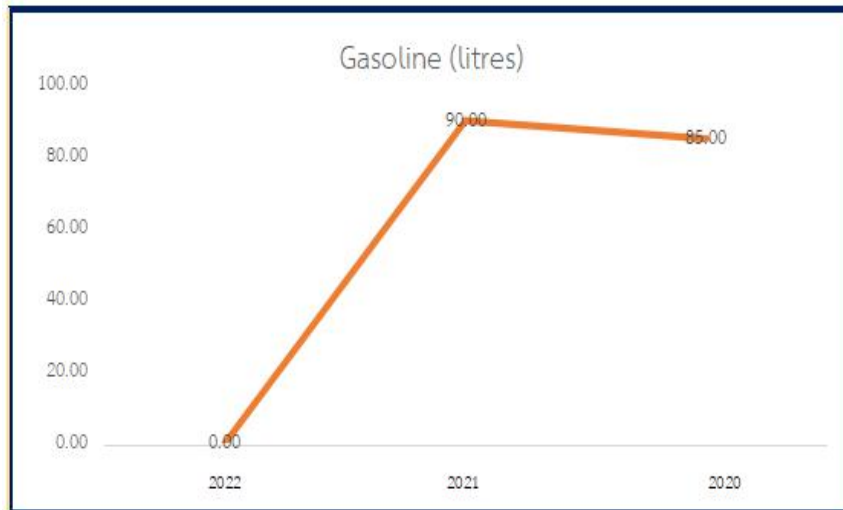
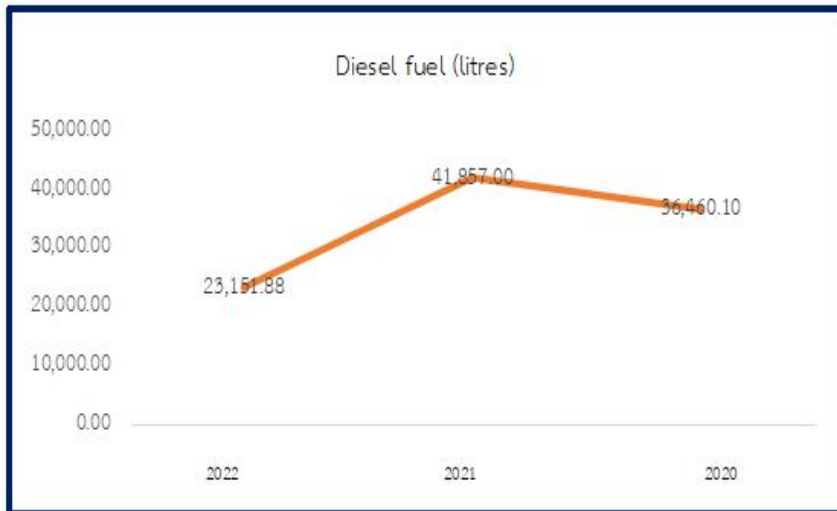
100 % Environmental performance in accordance with regulations / laws	0% Cases of environmental complaints from surrounding communities
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Power management	2022	2021	2020
Electricity consumption (kWh)	12,181,456.9	13,597,586.66	13,810,748.85
Expenses (Baht)	30,674,995.59	33,642,522.46	36,034,878.11

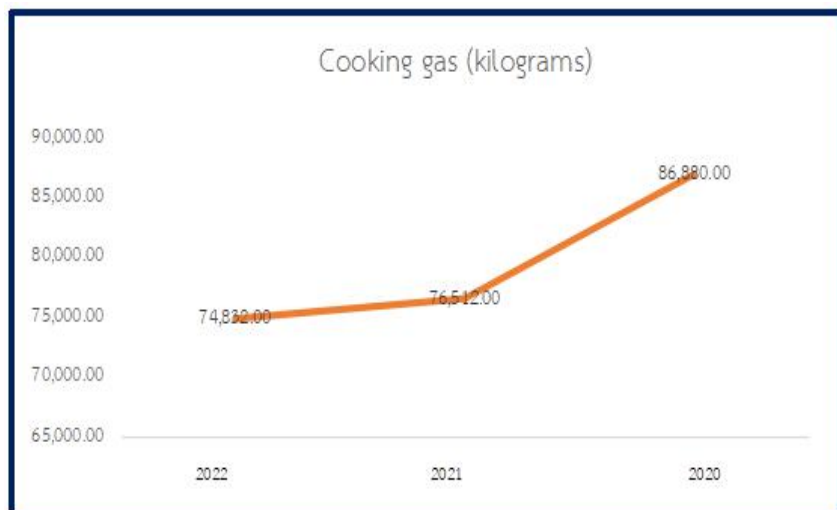


Fuel consumption	2022	2021	2020
Aircraft fuel (litres)	none	none	none
Diesel fuel (litres)	23,151.88	41,857.00	36,460.10
Gasoline (litres)	none	90	85
Fuel oil (litres)	none	none	none
Crude Oil (barrel)	none	none	none
Natural gas (cubic feet)	none	none	none
Cooking gas (kilograms)	74,832	76,512	86,880
Steam (tons)	none	none	none
Coal (tons)	none	none	none

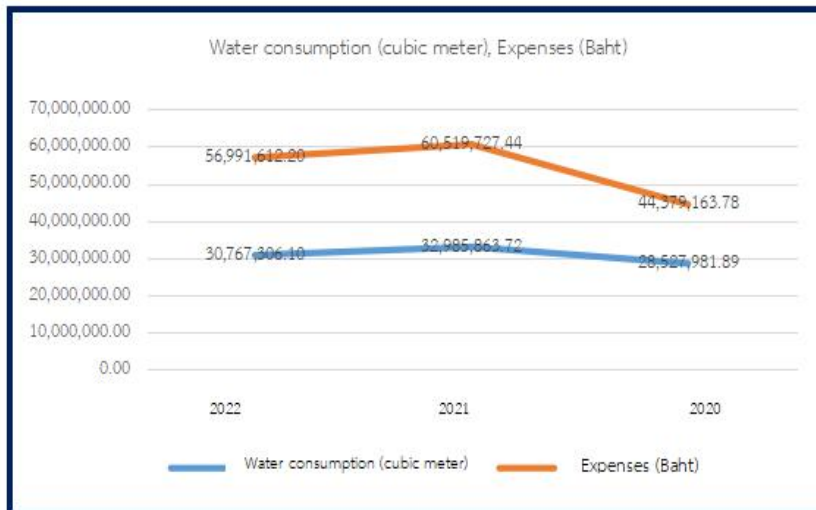




\* ปี 2563 ไม่ได้เก็บข้อมูลไว้



Water management	2022	2021	2020
Water consumption (cubic meter)	30,767,306.10	32,985,863.72	28,527,981.89
Expenses (Baht)	56,991,612.20	60,519,727.44	44,379,163.78



Garbage and Waste Management	2022	2021	2020
Total amount of garbage and non-hazardous waste (Baht)	118,400.00	118,400.00	118,400.00
Total amount of garbage and hazardous waste (kilograms)	109,025.32	165,160.53	196,882.10

## Sustainability Management in Social Dimension

### Social Policy and Practice

The company operates a health service business. Therefore, it gives importance to business ethics. Respect human rights as the basis for use in treating all groups of stakeholders of the Company Focus on business operations that allow society to participate to build growth thus, together can meet the needs and keeping up with changes in social, economic contexts and at the same time, it also aims to create equal access to medical services in society. To help boost the quality of life of the people and help build a better society.

### Policies and guidelines on labor and human rights

Recognize that employees are valuable resources. The important factor in urging the company able to carry out work successfully according to the goals. Therefore, it places importance on treating employees fairly by adhering to the principle of equality and equality in terms of employment, remuneration, appointment,

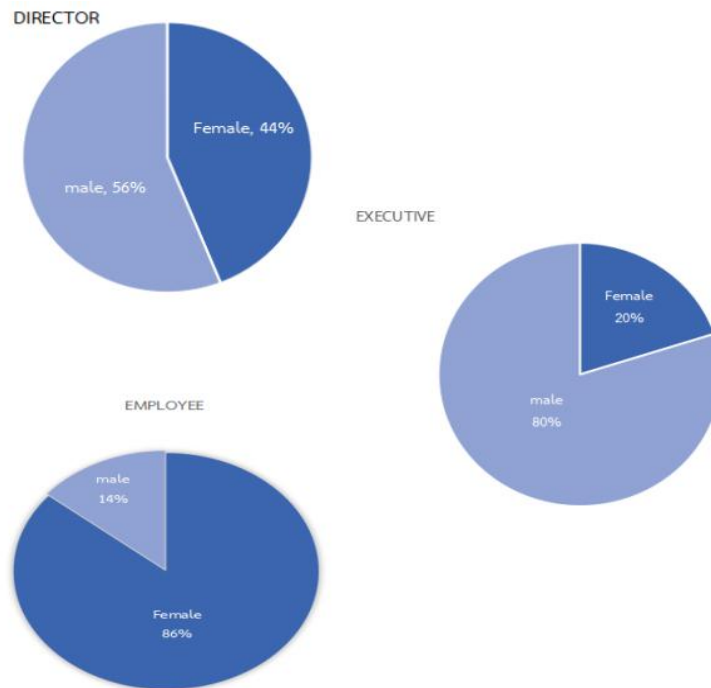
transfer and potential development along with moral development. To make employees capable and good citizens of the society. The company has set the principles for treating employees as follows.

1. Strictly comply with labor laws and regulations related to employees.
2. Treat employees with politeness, respect for human dignity according to international human rights principles.
3. Provide fair employment conditions for employees and provide employees with appropriate compensation according to their potential.
4. The concern of the environment. and organize work systems for employees to have safety in life and property including having good hygiene.
5. Emphasize on the development of employees to train their skills and increase their potential by providing opportunities for employees to have thorough and consistent learning.
6. Appoint, transfer, reward and punish employees honestly, based on knowledge, ability and appropriateness of employees.
7. The company provides a Provident fund for employees.
8. Treat employees on the basis of fairness. and giving importance to the development of knowledge transfer and competence of employees by encouraging employees to go through additional training in the fields related to their work duties thoroughly and regularly.
9. Providing news and information about the operations and status of the company thus inform employees on a regular basis
10. Listen to comments and suggestions. which is based on the professional knowledge of employees
11. Create a good consciousness for employees to know how to share and to be a good person with morality.
12. Provide channels for employees to complain. In case of unfair treatment or report clues about matters that may be illegal including protection measures petitioner systematic and fair
13. The company and its representatives must support the exercise of political rights of employees with neutrality.
14. Encourage employee participation in suggesting operational guidelines and/or agreements for the benefit of all parties. To build good relationships in working together under the culture of the organization that aims for unity.
15. Encourage employee participation in suggesting operational guidelines and/or agreements for the benefit of all parties. To build good relationships in working together under the culture of the organization that aims for unity.

## Social Performance

### Gender equality, development of the role of women and girls.

The company places gender equality at the center of its work. 44% of company directors are women, 20% of executives are women, and 86% of employees are women, across divisions, including hiring employees with disabilities to have the opportunity to work.



### Safety, Occupational Health and Working Environment

The company sets a policy to develop the physical structure. The environment is safe according to international standards (Joint Commission International Accreditation Standards for Hospital: JCI) by establishing an environmental committee. Occupational health and safety responsible for controlling, supervising the development of the physical structure and the environment to proceed according to the specified policy. Prepare a risk assessment plan and plans for supporting risks that may occur To reduce the severity and prepare to deal with the risks. Incidence review, organize training on building management and environment that will be safe. Arrange for a fire drill at least twice a year, as well as management for hospital personnel. Employees of contract companies and those involved have been trained to understand their roles and responsibilities regarding the fire protection system and security Hazardous Material Handling and Potential Emergency Conditions with a subcommittee on health care personnel. Responsible for formulating a policy for health check-ups for personnel



since entering the hospital and covering annual health check-ups for personnel who remain every year. Organize a project to promote the health of staff analyze data on health conditions of staff and present them to executives. and ensure that personnel are vaccinated according to the hospital's policy

Employee injury or accident statistics	2021	2022
The number of injuries or accidents from work of employees that lead to absenteeism (times)	9	5
Number of employees who have been injured from work until taking leave for more than 1 day (person)	0	0
Number of employees who died from work (person)	0	0

#### Employee Engagement Activities

- Core Value Recognition Project : I AM AHC
- Happy Birthday activity
- The project provides a discount on medical expenses for close people or acquaintances of employees other than family members.

#### Policies and guidelines for customers/service recipients

The company has a policy to focus on creating value and growing together with customers. In addition, being trusted by customers which is the factor that leads to the success of the Company's business, by treating customers with sincerity and courteousness thus the intention to seek ways to meet the needs of customers more efficiently The following policies and procedures have been set as guide.

- (1) Determined to create satisfaction and confidence to customers to receive excellent quality service under appropriate safety and technology including continuously upgrade the standard higher
- (2) Disclose complete, accurate, timely information about the service and without distorting facts. Including maintaining a good and sustainable relationship.
- (3) Organize a customer service system and open communication channels so that customers can complain about their dissatisfaction and perform the best to quickly respond to customer needs.
- (4) Give importance to maintaining the confidentiality of customers' information on a regular basis. and refrain to use such information for their own benefit and/or other to related persons

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### Policies and guidelines for community and society

The company is committed to living together with the community and society. Cooperation to take care of society, by taking part in the development of strong communities that can live on their own Focus on the process of working with the community. as well as promoting various activities To develop the quality of life and the economy of the community sustainable according to the founder's aspirations

*"My determination to want to help people in other provinces who cannot afford to be admitted to hospital Therefore, I and a group of doctors intend to build this hospital : Mr. Aikaphot Vanich"*

Guidelines for community and society practices

- (1) The company will promote the participation of communities and social agencies in meetings to share ideas and cooperate with various agencies for the development of the lives of the community on a regular basis.
- (2) The company has set up a plan and find preventive/corrective measures when there is an impact on the environment and the community.
- (3) Organize social service activities and volunteer spirit with the participation of employees and Encourage employees to act as good citizens of society.
- (4) Collaborate with local authorities to improve the principle of education, places of worship, and sanitation for youth and the underprivileged. including community environment.
- (5) Promote, uphold religion and preserve culture. local customs and traditions.
- (6) Promote operations to strengthen local community businesses and give opportunities to become business partners with the Company.
- (7) Communicate regularly and transparently with the community and society. As well as disseminating and implementing social responsibility activities for the stakeholders of the business.

## Environment



Treatment pond building: treating wastewater with a biological rotating disc system does not affect the climate And measure the value to meet the standards before releasing to public water sources.



The wastewater treatment reservoir has a capacity of 140 cubic meters of water per treatment pond. The wastewater from the building will be pumped to the wastewater collection tank, drain to the conditioning tank, as it is then pumped by a wastewater pump into the biological machine and flows to the sedimentation tank. Use disinfectant chemicals and test values and rest the water before releasing it into the drain. Values are recorded daily by company personnel and there is an outsource company to measure and analyze the operational system every month. To comply in controlling wastewater in accordance with the proclamation of the government requirements



Social



**Employees** : Employees of the Company will receive Annual Health Check-up benefits.



All employees of the company receive basic life support training. This is to practice save lives of others in emergency circumstances





### Promote and Support Equality

The directors and executives of the company foresee the ultimate importance of education . Therefore, it has established a policy and a project to support scholarships for employees' children continuously every year.



Encourage all employees at all levels to receive training in order to develop their professional advancement service behavior and other skills that are equally required





## Surrounding communities and society

Collaborate with health service communities to promote the well-being of service-providing societies. A place to support a full range of health services

### Aikchol Sharing Kindness Project



On October 4, 2022, the company accepts donations of books, clothes, items, snacks and dry food from company personnel in the project. "Aikchol Sharing Kindness" delivered to Baan Nokkamin Foundation To bring those things to turn into educational opportunities for children in the Baan Nokkamin Foundation and children across the country.

### Community hospital project



Tuesday, August 9, 2022, Ban Suan Municipality together with Aikchol Hospital Organized a screening project and trained to educate about chronic diseases/common diseases in the community. Abnormalities and correction of visual impairments in order to promote health and prevent disease



Aikchol Care Hospital Nepalese football team participating in the football match. FIFA Day warm-up program for the Thai national team on March 24 and March 27 at Rattanachol Hotel.

### Activities to share knowledge to the community



On October 7, 2022, Aikchol 2 Hospital organized a training to educate regarding "Childhood Epidemics and First Aid" as well as "Basic Life Support" for teachers, personnel and students of Charoensuk Witthaya School. for participants to apply this knowledge to their daily lives and deal with unexpected situations



### World Diabetes Day activities



"Diabetes Care Fair, Aikchol Hospital" There was a discussion with knowledgeable Internal Medicine doctors and experienced in caring for patients with diabetes under the project "What is the goal of diabetes treatment?" and "How to become a good family member with diabetes?" Healthy smoothie blending by Nutritionist and exercise to reduce sugar with a Physiotherapist. and preliminary screening for diabetes through fingertip blood sugar test.

### 1,000 days of miracle activities from the mother's womb



Aikchol Hospital Organized a 1,000-day miracle activity from a quality conception in the womb. To deliver knowledge of self-care during pregnancy is very important for mothers and babies. A good start begins at the first 1,000 days to create a quality pregnancy.

CARE FOR 2 Ready for you activity (2nd time) Aikchol 2 Hospital



Health education training activities CARE FOR 2 important first steps for people you care most, by Specialist , Obstetrician-Gynecologist about "Know it! Toxic Preeclampsia" Chinese Medicine on "Postpartum Sickness" Pediatrician on "Baby Check Allergies in Children can be prevented" Nutrition Department describes knowledge on "Nutrition from Mother to Baby" Breastfeeding Workshop by a team of professional nurses, Pediatric Department, Obstetrics and Neonatal Department

Support equality and equality in society





Governance



Fire drills and Fire Evacuation Plans



Aikchol 2 Hospital had been accredited for the quality of medical facilities.

RE-ACCREDITATION No. 4, which on 16-17 November 2022





### Activities to promote happiness at work for the company's personnel

Aikchol Hospital Public Company Limited received an award "Organization of Excellence" of the year 2022 in the field of health business from the Foundation for Thai Society Presented by General Paiboon Koomchaya, Privy Councilor at the Air Force Auditorium Bangkok.



### Offering , merit making to monks during various festivals



### Memorial Day for the founder of Aikchol Hospital





## Partners



Aikchol 2 Hospital had been assessed for the medical service of the main hospital for the year 2022 by the Social Security Scheme Office.



Aikchol Hospital and Aikchol Hospital 2 signed a medical technology cooperation agreement with ichogene, Korea, and a business alliance with leading insurance companies in Thailand.



## 4. (Management Discussion and Analysis : MD&A)

### Performance and Profitability

Profit and Loss Statement (Unit: Million Baht)	2022	2021	Change
<b>Revenues</b>			
Medical service income	1,947.49	1,811.88	7.5%
Other income	41.08	37.65	9.1%
<b>Total Revenues</b>	<b>1,988.57</b>	<b>1,849.53</b>	<b>7.5%</b>
<b>Expenses</b>			
Cost of medical services	1,441.25	1,394.52	3.4%
Administrative expenses	208.78	133.40	56.5%
<b>Total expenses</b>	<b>1,650.03</b>	<b>1,527.92</b>	<b>8.0%</b>
Profit from operating activities	338.54	321.62	5.3%
Earnings Before Interest Tax Depreciation and Amortization (EBITDA)	409.25	390.33	4.9%
Earnings Before Interest Tax Depreciation and Amortization Margin (EBITDA Margin)	20.6%	21.1%	
Finance costs	0.20	0.12	60.8%
<b>Profit before income tax expenses</b>	<b>338.34</b>	<b>321.49</b>	<b>5.2%</b>
Income tax expenses	67.28	63.05	6.7%
<b>Profit for the year</b>	<b>271.05</b>	<b>258.44</b>	<b>4.9%</b>
<b>Basic earnings per share (Baht per share)</b>	<b>1.81</b>	<b>1.72</b>	

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## Hospital Operating Revenue

In year 2022, the total revenues from both hospitals were Baht 1,988.57 in million, an increase of Baht 139.04 in million or 7.5% from last year. At the beginning of year 2022, the COVID-19 pandemic reoccurred in Chonburi through the first half of year 2022 and then gradually decreased in the second half of the year 2022. Therefore, Thailand's Centre of COVID-19 Situation Administration (CCSA) announced the ending of the nationwide COVID-19 Emergency Decree on 30 September, 2022, as the kingdom reclassifies COVID-19 from 'a dangerous communicable disease' to 'a communicable disease under surveillance' from 1 October, 2022.

The service related to COVID-19 patients has decreased and the decrease in government policy on COVID-19 patient payment has impacted on revenue. The company had monitored the situation closely and shifted to improving clinical care from the simple disease to more high complexity care such as opened 3D Printing Medical Center, renovated ICU ward to improve patient's safety and privacy with dedicated negative pressure isolation room zone and enhanced minimally invasive surgery (MIS) procedures.

## Other Income

Other income in year 2022 totaled Baht 41.08 in million, an increase of Baht 3.43 in million or 9.1% from last year. The main reason was increased rental space income rate and increased interest income.

## Cost of Medical Services

The total medical services costs and administrative expenses relating to both hospitals in year 2022 including depreciation and amortization showed at Baht 1,650.03 in million, an increase of Baht 122.12 in million, 8.0% year-on-year.

Medical services cost was Baht 1,441.25 in million, an increase of Baht 46.73 in million. This was mostly due to an increase in costs of medicines, medical supplies, and the staff expenses related to operations such as the drive-thru COVID-19 testing and increased COVID-19 screening checkpoints activity. Moreover, the company opened 3D Medical Printing Center, renovated ICU ward and operation room, and invested medical equipment for advance treatment.

Administrative expenses were Baht 208.78 in million, an increase of Baht 75.38 in million. This was mainly due to the staff expenses and benefit increased and the company restructured departments from medical division to administrative division for more providing management efficiency.

Earnings before interest tax depreciation and amortization (EBITDA) was Baht 409.25 in million, an increase of Baht 18.92 in million or 4.9%. Its EBITDA margin stood at 20.6%, against 21.1% of 2021.

## Finance Cost

Since, the company has adopted the TFRS 16 Leases, the accretion of the interest in lease on payments reflected in finance cost of Baht 0.20 in million.

## Income Tax

In year 2022, Aikchol's corporate income tax equaled Baht 67.28 in million, an increase of Baht 4.23 in million or 6.7%, which represented expenses as a function of profits.

## Annual Net Profit

In year 2022, the company's net profit was Baht 271.05 in million was recorded, an increase of Baht 12.62 in million or 4.9% from last year. The net profit per share equaled Baht 1.81 compared to Baht 1.72 in 2021

## Total Comprehensive Income

In year 2022, comprehensive income was Baht 303.05 in million, an increase of Baht 9.23 in million or 3.1% over the previous year. The main reasons were the increase in net profit of Baht 12.62 in million, the gain on investment at fair value of Bangkok Dusit Medical Services Plc included tax by Baht 25.51 in million, and decrease on re-measurements of defined benefit plans of Baht 28.90 in million.

## Asset Management Ability

### Financial Position

Statement of financial position (Unit: Million Baht)	2022	2021	Change
Total current assets	1,487.74	1,408.19	5.7%
Total non-current assets	978.66	921.03	6.3%
<b>Total assets</b>	<b>2,466.40</b>	<b>2,329.22</b>	<b>5.9%</b>
Total current liabilities	303.33	394.14	-23.0%
Total non-current liabilities	96.04	80.90	18.7%
<b>Total liabilities</b>	<b>399.37</b>	<b>475.04</b>	<b>-15.9%</b>
<b>Total Shareholders' equity</b>	<b>2,067.03</b>	<b>1,854.18</b>	<b>11.5%</b>
<b>Total liabilities and shareholders' equity</b>	<b>2,466.40</b>	<b>2,329.22</b>	<b>5.9%</b>



## Assets

Key components relating to significant changes in assets and asset quality as of December 31, 2022, were detailed below:

- Cash and cash equivalents were Baht 188.33 in million, a decrease by Baht 172.06 in million year-on-year. This was mainly due to the company used cash, which increased from operation to invest in public financial instruments.
- Account receivables in net trade was Baht 89.12 in million, an increase of Baht 10.78 in million from the previous year. This was mainly due to the increase in in-patient, which resulted in higher revenue. This represented current account receivables average of 13 days of debt collection period. However, these debtors were considered high-grade account receivables, such as government agencies, insurance companies, life assurance companies, and corporate contracts to receive medical services at the hospital. The company has reviewed its allowance for doubtful accounts and bad debts in line with the defined financial reporting standard on a quarterly basis.

Trade and other current receivables				
Trade receivables	2022 (Baht)	percentage	2021 (Baht)	percentage
Within credit terms	38,897,664	43.6%	34,378,352	43.9%
<b>Overdue:</b>				
Less than 3 months	40,521,211	45.5%	18,185,626	23.2%
3 – 6 months	2,863,242	3.2%	3,558,464	4.5%
6 – 12 months	316,751	0.4%	973,040	1.2%
over 12 months	2,209,217	2.5%	190,939	0.2%
Total trade receivables	84,808,085	95.2%	57,286,421	73.1%
<u>Less</u> allowance for doubtful accounts	(3,365,897)	-3.8%	(2,323,726)	-3.0%
<b>Net trade receivables</b>	<b>81,442,188</b>	<b>91.4%</b>	<b>54,962,695</b>	<b>70.2%</b>
<b>Other current receivables</b>	<b>7,682,740</b>	<b>8.6%</b>	<b>23,386,396</b>	<b>29.8%</b>
<b>Total Trade and other current receivables</b>	<b>89,124,928</b>	<b>100.0%</b>	<b>78,349,091</b>	<b>100.0%</b>

- Accrued medical service income was Baht 124.76 in million, a decrease of Baht 24.88 in million. This was mainly due to the service related to COVID-19 patients has decreased and the reduction in government policy on COVID-19 patient payment.

- Inventory was Baht 47.68 in million, a decrease of Baht 3.68 in million, was intended to accommodate the number of out-patients, in-patients, medical check-up programs. In this case, the company considered the entire inventories of high quality – that is, constantly circulated goods with an average turnaround of 13 days. Therefore, the company decided not to book an allowance for deteriorated or expired inventory.
- Other current financial assets were Baht 1,037.84 in million, an increase of Baht 269.40 in million from the previous year. This was mainly due to the company used cash to invest in public financial instruments.
- Other non-current financial assets were Baht 193.33 in million, an increase of Baht 40.00 in million from the previous year. This was mainly due to the increase in value of security of Bangkok Dusit Medical Services Plc. (BDMS).
- Property, plant and equipment totaled Baht 729.09 in million nets, an increase of Baht 10.42 in million from last year. The company invested in facility for 3D Printing Medical Center, renovated ICU ward to improve patient’s safety and privacy with dedicated negative pressure isolation room zone. Therefore, the company showed the investment amount of Baht 75.53 in million in 2022
- Right-use-of-assets was Baht 8.17 in million, an increase of Baht 1.11 in million from the previous year. This was mainly due to the company renewed computer lease agreement.

## *Liabilities and Sources of Funds*

### **Suitability of Capital Structure**

The financial structure of Aikchol remained robust, respectively. As of December 31, 2022 and 2021, the debt-to-equity ratios were 0.19 and 0.26, respectively. It firmly maintained a strict management policy and control over its financial structure, keeping financial ratios and liquidity appropriate.

### **Liabilities**

Aikchol was completely free of short-term and long-term loans. Most liabilities were from account payables with timely payment. As of December 31, 2022, total liabilities showed at Baht 399.37 in million, a decrease of Baht 75.67 in million. The main reason was the decreased in activities from comprehensive cares for COVID-19 and the decreased in staff benefit expenses.

### **Equity**

As of December 31, 2022 and 2021, total equity stood at Baht 2,067.03 in million and Baht 1,854.18 in million, respectively. The increase in shareholders’ equity mainly because of the increase net profit and the fair value of BDMS security. Therefore, Aikchol still performed the consistent profitability in the shareholders’ equity.

## Liquidity and Capital Adequacy

### Cash Flow

Statement of Cash Flows (Unit: Million Baht)	2022	2021	Change
Net cash provided by operating activities	265.75	394.75	-32.7%
Net cash used in investing activities	(343.74)	(128.97)	-166.5%
Net cash used in financing activities	(94.07)	(41.30)	-127.8%
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(172.06)</b>	<b>224.48</b>	<b>-176.6%</b>
Cash and cash equivalents at beginning of the year	360.39	135.91	165.2%
<b>Cash and cash equivalents at end of the year</b>	<b>188.33</b>	<b>360.39</b>	<b>-47.7%</b>

- The company's net cash from operating activities was Baht 265.75 in million, compared to Baht 394.75 in million from last year. This was mainly due to net profit increased by Baht 12.62 in million, decreased in accrued expenses, which was staff benefit, by Baht 53.72 in million and increased in income tax paid by Baht 89.97 in million.

- The company's net cash from investing activities was Baht 343.97 in million, compared to Baht 128.97 in million from last year. This was mainly because company used cash to invest in mutual funds instruments with high liquidity for Baht 269.40 in million and capital expenditure, which mostly was renovation facility and improvement for medical equipment of Baht 70.47 in million.

- The company's net cash from financing activities was Baht 94.07 in million, compared to Baht 41.30 in million from last year. This was mainly due to the decreased in dividend payment.

As of December 31, 2022, Aikchol held net cash and cash equivalents of Baht 188.33 in million, a decrease of Baht 172.06 in million. This was mainly due to the company used cash, which increased from operation to invest in public financial instruments.

### Key Ratios

In 2022 and 2021, Aikchol maintained current ratios of 4.90 and 3.57, respectively, whereas the quick ratios were 4.75 and 3.44, respectively. Considering all these ratios, it was found that Aikchol's key current ratios remained strong, demonstrating its high competency in short-term financial obligation payment.

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## Liability Obligations and Off-Balance Sheet Liability Management

As of December 31, 2022, Aikchol engaged in bank guarantee obligation with a certain commercial bank. It leveraged its fixed deposit to guarantee the use of electricity provided by the Provincial Electricity Authority and the Social Security Office, a total amount of Baht 24.04 in million.

## Key Factors Affecting Future Performance and Financial Status

The COVID-19 situation around the world, including Thailand, is steadily improving, with the hospital admission dropping and improving in distribution of vaccination. As result, Thailand's Centre of COVID-19 Situation Administration (CCSA) declared COVID-19 as an endemic disease. Since, the situation has been eased, the government has prepared a full reopening of the country to foreign arrivals, which aims to boost the economy. For the healthcare industry after the pandemic, there are opportunities and challenges that will impact the future performances which are listed below.

### 1. Challenges for Thailand's economy recovery

Although the COVID-19 pandemic, which impact global economy, is now lifting. The world economy is still battling with challenge factors which could lead to recession. Thailand currently experiences high inflation due largely to the high price of energy and food prices. This leads the Bank of Thailand to raise its policy interest rate in attempt to contain inflation at an appropriate level and not too volatile. The high inflation and rising in interest rate policy situation, will affect incomes, spending power, and consumption levels, with a growing possibility that this will now drag on the recovery. Thus, the company realize the gravity of the situation and plan to engage more alliance especially health insurance sectors and also focus cost control measurement.

### 2. Foreign patients tend to rebound

With strong medical team and adequate distributing of the COVID-19 vaccines, the COVID-19 situation has been improving. Since the government declare COVID-19 endemic, Thailand has gradually reopened to international tourism to boost economy. International arrivals expect to rise rapidly, and will include a large number of medical tourists. Moreover, factors that support for Medical Tourism in Thailand include the high standards of medical care, quality treatments, reasonable fees and the affordable cost of living for long-stayers as they recover. As for Aikchol hospital, which has accredited by the Joint Commission International (JCI) for international standard and located in tourism area, expect to gain more foreign patients from the medical tourism. Therefore, the management team has set up the committee for international customer in order to collect all requirement and establish medical team for international patients. The service will provide more channel to access healthcare service with technology such as offering telemedicine and 24-hour online consulting services.

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### 3. Ageing society in Thailand

The result of the continued decline in fertility rates and increased life expectancy in Thailand lead the country to become ageing society. The ageing population impacts on economic such as there are fewer working-age people in the economy. This leads to a supply shortage of qualified workers, making it more difficult for businesses to fill in-demand roles. Moreover, the Thai elderlies still have significant health challenges. The common health conditions associated with elderlies include back and neck pain and osteoarthritis, chronic obstructive pulmonary disease, coronary artery diseases. The company has responded to this challenge by providing a comprehensive treatment for common health condition. This includes recruit specialist physicians, invest in advance medical equipment, renovate ICU ward to improve patient's safety, ambulatory care and the use of team-based approaches for elderly patients.

### 4. Changes in the healthcare workforce

The company plan is to develop more advance treatment quality with the focus on clinical excellence which require specialist physicians. Currently, after COVID-19 situation, the entire domestic hospital business is encountering a shortage of medical personnel and nurses. Aikchol hospital has to compete with other medical business operations, but the company can retain its medical personnel, nurses and experts. These factors result in a sharp increase in operating costs, such as salary adjustment, welfare and other benefit packages. The hospital has set a standard of its welfare that is competitive with other hospitals in the vicinity. Moreover, the company encourage self-learning and a learning culture which lead to the efficiency in workplace.

Although the COVID-19 situation unfolded, Thailand's economic is still going through a middle-income transition phase and domestic power purchasing has not fully recovered. The healthcare demand remains resilient and provide more advance medical treatment for patients. Also, there has been an increased emphasis on preventative care, with a focus on helping individuals maintain good health and prevent the onset of chronic conditions. The company expect to see increased demand in the mid-tier patients and social security patient segment and subscribe to health insurance companies. This will impact on the revenues and expenses. Therefore, company aims to improve in process management and implement innovation to reduce cost and expand to new segments of service.



## 5. General information and other material facts

The Head Office is located at	<b>Aikchol Hospital</b> No. 68/3 Phraya Satcha Road, Ban Suan Subdistrict, Mueang District, Chonburi Province 20000
Branch office location	<b>Aikchol 2 Hospital</b> No. 31/2, Ang Sila Road, Samed Subdistrict, Mueang District, Chonburi Province 20000
Phone / Fax / Website	Telephone 0-3893-9888 Fax 0-3893-9800 Website <a href="http://www.aikchol.com">http://www.aikchol.com</a>
Type of Business	Private hospital
Company registration number	PCL 0107537001064
Registered capital	150,000,000 Baht
Paid-up registered capital	149,909,264 Baht
Ordinary shares	149,909,264 shares, the par value of 1 Baht each
The year being listed in the Stock Exchange of Thailand	<b>10 January 1992</b>
Securities abbreviation	<b>AHC</b>
Fiscal year	1 January - 31 December
Reference agency	
<b>AUDITORS</b>	<b>Dharmniti Audit Company Limited</b> 178, Soi Permsap (Prachachuen 20), Prachachuen Road, Bang Sue Subdistrict, Bang Sue District, Bangkok 10800 Telephone 0-2596-0500 Fax 0-2596-0539 Website <a href="https://www.dharmniti.co.th/">https://www.dharmniti.co.th/</a>

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**Legal advisor**

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Website <http://www.ilct.co.th>

**Securities registrar**

**Thailand Securities Depository Company Limited**

93, 14th Floor, Ratchadaphisek Road, Din Daeng Subdistrict, Din

Daeng District, Bangkok 10400

Telephone 0-2009-9999

Website <http://www.set.or.th/tsd>

## Legal disputes

The information as of 31 December 2021. The Company has no legal dispute that has a negative impact to its securities with the value over 5% of the shareholders' equity.

## 6. Corporate governance policy

The company is aware of roles, duties and responsibilities in good corporate governance. It believes that corporate governance determines the structure and process of relationships between shareholders, Board of Directors, management and all stakeholders. with a goal To increase competitiveness and increase the business value for shareholders in the long run. along with taking into account the interests of other stakeholders This will help the business to grow continuously and sustainable.

The Board of Directors has established a good corporate governance policy. for all directors, executives and employees of the Company Adhere as a guideline for performing duties with transparency, ethics, respect for rights and responsibility for shareholders and stakeholders. as well as being beneficial to society and develop or reduce negative impacts on the environment. Adaptable under changing factors and comply with all applicable laws. The company has applied the principles of good corporate governance 2017 or Corporate Governance Code for listed companies 2017 (CG Code 2017) to be applied according to the context of the company, divided into 5 sections as follows.

### **Rights of Shareholders**

The Company has a policy of supporting, promoting and facilitating all shareholders and groups to receive basic rights. both as an investor in securities and as the owner of the company with accepted methods and standards by giving them the right to equal treatment receiving profit sharing from the company attending the shareholders' meeting proposing agenda in advance. Nomination of persons to be elected as directors of the Company Expressing opinions at meetings independently and jointly making decisions on important matters of the company. such as the election of directors Appointment of auditors and determination of audit fees Approval of important transactions that affect the direction of the company's business. Amendment to the Memorandum of Association and the Articles of Association of the Company. All shareholders have the right to vote according to the number of shares held. Each share is entitled to one vote. and no shares have special privileges over other shareholders.

In addition to the basic rights mentioned above, the Company also has a policy to promote and facilitate the exercise of shareholders' rights, for example:

1) Sending an invitation letter to the Annual General Meeting of Shareholders By specifying the place, date and time of the meeting clearly, together with the details of the meeting agenda. Important information to consider Opinion of the board Minutes of the previous meeting annual report Proxy and clearly specify the method of appointing a proxy. The company Meeting documents should be sent to shareholders at least 14 days in advance of the meeting date. so that the shareholders can receive sufficient, accurate, complete, transparent information for decision-making in voting. In the event that it is inconvenient to attend the meeting in person.

2) In the event that shareholders are unable to attend the meeting in person The Company provides opportunities for shareholders to appoint independent directors or any person as their proxies. can attend the meeting on their behalf

3) In the shareholders' meeting The Company provides a meeting venue of sufficient size to accommodate the number of shareholders. Security and ready to handle emergencies.

4) In the shareholders' meeting The Company provides a meeting venue of sufficient size to accommodate the number of shareholders. Security and ready to handle emergencies.

5) Do not take any action which has the nature of limiting the rights of shareholders to attend the meeting. Every shareholder has the right to attend the shareholders' meeting throughout the meeting period and has the right to ask questions. Propose opinions to the meeting according to the agenda and proposed matters. and vote on the meeting agenda. In addition, important issues raised and clarified were recorded in the minutes of the meeting for shareholders who did not attend the meeting to acknowledge. The chairman of the meeting should allocate time appropriately. And encourages to express opinions and ask questions at the meeting.

6) Determine that voting for the election of directors The shareholders have the right to vote individually or as a group. but cannot separate the number of votes. Voting must be done using methods and voting equipment that are transparent, convenient, fast and efficient and able to show results of voting quickly. And the shareholders can know the resolutions in a timely manner.

7) Disclose the resolutions of the shareholders' meeting to the public about the voting results of each agenda via the SET Portal system of the Stock Exchange of Thailand.

8) Preparing the minutes of the shareholders' meeting to report to the Stock Exchange of Thailand within 14 days after the meeting date according to the regulations of the Stock Exchange of Thailand and disseminate complete and appropriate memorandum of meeting details, comprising minutes of the meeting Voting and questions of shareholders in each agenda in detail. as well as disseminating the minutes of the meeting for shareholders to acknowledge on the Company's website.

9) Board of Directors, including specific committees. and the company secretary must attend every shareholders' meeting. If not engaged in important missions to answer questions and listen to shareholders' opinions All high-level executives attended the shareholders' meeting to answer questions as well.

#### **Equitable Treatment of Shareholders**

Creation of equality for all shareholders and groups. Whether it's a major shareholder minority shareholders institutional investors or foreign shareholders. The company gives importance to every shareholder. Regardless of gender, age, race, nationality, religion, the company has guidelines for supervision. To protect the basic rights of shareholders equally and fairly as follows:

1) The company preserves the rights of shareholders. and treat all shareholders equally. Every shareholder has the right to receive information or documents in Thai language. or English for foreign shareholders according to the rules or regulations of the Stock Exchange of Thailand.

2) Shareholders have the right to appoint a proxy to attend the meeting and vote on their behalf. Shareholders have the right to receive documents or advice on appointing a proxy. Legitimate proxies submitting proxy forms to directors at the meeting are entitled to attend the meeting and vote in the same way as

shareholders. Shareholders may appoint independent directors of the Company as their proxies. You can come to the meeting and vote on your behalf. The shareholders have the right to receive complete and suitable profiles or work information of each independent director for consideration.

3) The Board of Directors encourages minority shareholders to exercise their rights to propose additional meeting agendas. Or nominate a person to be appointed as a director at least 45 days before the Annual General Meeting of Shareholders. and disseminates the guidelines for exercising such rights through the Company's website. Any request for adding an agenda item or nominating a person to be appointed as a director must be in accordance with the laws and regulations of the company by the share registration agency and the company secretary. Able to help and give advice.

4) It is forbidden for the Company's personnel who are in the department to receive insider information. Trading the Company's securities in the period of 1 month prior to public disclosure of the financial statements.

5) The Company has set a policy for directors and senior executives to notify the Board of Directors or the person assigned by the Board about their own stock trading at least 1 day in advance before trading.

**In 2022, the Company received full 100 AGM Checklist assessment scores for the second consecutive year.**

### **Roles of Stakeholders**

The company takes care and takes into account all groups of stakeholders. By taking into account the rights of stakeholders according to the law or the agreement with the company and has established guidelines to supervise the roles of stakeholders.

3.1 Shareholder In addition to basic rights stipulated by law, articles of association, for instance, the right to investigate a number of shares, the right to receipt share register, the right to attend the shareholders' meeting and to vote, the right to express opinions independently in the shareholders' meeting including the right to receive a fair compensation, the Company has determined practice guidance as follows:

1) Perform duties with honesty, integrity, and to make any decisions with sincerity and fairness to major and minor shareholders.

2) Manage the Company's business to accomplish the prosperity, stability and bring about the best return to shareholders

3) Perform duties and make any decisions with ability and prudence, base on knowledge, experience, expertise and management skill at one's best effort.

4) Report status and operation result of the Company and shareholders with equity and adequacy according to the fact.

5) Refrain from exploitation for own self and related person by using the Company's information which has not been publicized.

6) Not wrongfully disclosing the Company's confidentiality to the other.



7) Not taking any act in any manners that may cause a conflict of interest with the Company.

3.2 Customers/patients The Company treats them with morality and appropriateness, taking into account their safety and satisfaction. The Company accepts the patient's complaint for further analysis and improvement. Following are our code of practices:

1) Determine to build satisfaction and confidence among customers with the good service under the safety and suitable technology.

2) Disclose information about services completely, and adequately, in line with current situations and without distorting fact.

3) Arrange customer service system and enable communication channel in order that customers can make a complaint. When receiving the complaint, undertake the best action to meet the need of customer.

4) Prioritizes the importance of keeping customer's confidentiality and not using such information for his own benefits and/or other related person.

3.3 Supplier/contractual party expects the products and services that meet standard, and they have precise objectives on the product and service quality which should be reasonably match the money value according to the terms and conditions of trading which has been covenanted into a proper contract ethically and fairly. Followings are the code of practices the Company has established.

1) Establish the procurement procedures and contract terms and conditions or clear agreement for justice to all related parties.

2) Comply with the contract conditions or the agreement made with partners and contractual party strictly, adhering to the transparency and equality and repay the debt to partners and contractual party in a timely manner.

3) Set up suppliers registration system and effective supplier selection system to ensure that suppliers will be able to deliver items and services that meet the Company's demand, punctuality and the after services. In the procurement process, the Company has added the assessment scope that covers the required assessment criteria and the Approval Vendor List (AVL).

4) Not claiming, taking, giving any trading benefits to a supplier in bad faith.

5) In case it is impossible to comply with the condition, the Company will notify a supplier in advance in order to jointly seek for a solution based on reasonable ground.

3.4 Competitors: The Company conducts business with transparency, not creating any competition advantages with an unfair approach, follows the good rules of competition adhering to the law and treats competitor with honesty and fairness.

3.5 Employees: The Company always considers the employee as valuable asset and a vital factor in driving the business operation to accomplish the goal. The Company treats its employee with equity and fairness,

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with no exception on their origins, races, religions, genders, marital status, languages. The Company does not support child labor, and the fraud and corruption of any kinds. Followings are our code of conducts:

- 1) Provide a fair compensation which suits to a person's knowledge, ability, responsibility and performance.
- 2) Provide a provident fund for employees and other welfares, for example, medical welfares for employees and their family, funeral contribution for the employee or their family member, employee loan fund, educational scholarship for employees' children.
- 3) The appointment, relocation, rewarding and punishment must be proceeded with equity and base on the knowledge, skill and appropriateness including the act or performance of each employee.
- 4) Recognize the importance of passing on knowledge and skills of employees. Encourage employees to attend additional training courses which related to their work and duties.
- 5) Strictly comply with the law and regulations related to employees. Promote the act of good and morality among employees.
- 6) Maintain a working environment to ensure safety to lives, health, body and assets of employees.
- 7) Manage work and avoid any unfair acts which may affect the stability in employee's performance on duty.
- 8) Receive opinions and suggestions from employees of all levels.
- 9) Promote employees' understanding of ethics and roles and duties to initiate the behaviors within the ethical scope to the entire corporation.
- 10) Encourage employees for their engagement in setting work direction, including resolving problems within departments and the overall organization.

3.6 Communities, societies and environment: The Company aims to nourish the society and environment by implementing safety standard and pollution control in their business operation, to support public activities for communities, to take part in energy saving projects in order to cultivate the main idea into personal behavior which they can apply to their daily routine.

#### **Disclosure and Transparency**

The Company places importance on the disclosure of important, accurate and accurate information for stakeholders to use in making decisions. which is an important factor in building investor confidence. Therefore, guidelines for supervising information disclosure and transparency have been established as follows:

- 1) The Board of Directors or the person assigned by the Board of Directors have a duty to disclose information Both financial and non-financial information is sufficient. reliable and timely for shareholders and stakeholders of the Company Receive information equally as required by law. The company has prepared and

updated the information on the website to be complete, consistent, fast and up-to-date so that shareholders can find information for consideration. and contacting the responsible department quickly and conveniently

2) Provide a share registration agency Responsible for publicizing operational information and the work of the company for the benefit of shareholders, investors and the general public.

3) The Board of Directors arranges for the preparation of a statement of financial position. Comprehensive income account and the auditor's audit report together with the annual report of the Board of Directors Propose to the Annual General Meeting of Shareholders for approval.

4) The Board of Directors prepares a status assessment report. and company trends The report describes their responsibilities in the preparation of financial reports. It is presented together with the auditor's report. Required administrative reports in addition to financial reports and audit reports Report of meeting attendance of directors and/or sub-committees by comparing with the number of meetings of the Board of Directors and/or sub-committees each year.

5) The Board of Directors has provided a report on changes in the shareholding of directors and executives of the Company. According to the rules of the Securities and Exchange Commission of Thailand.

## **The Board's Responsibilities**

### **Board of Directors**

The Board of Directors must comprise a person with due knowledge, expertise and experience that will bring about benefit to the Company. The board member must devote his effort and time in performing duties as assigned. The Board members are assigned by shareholders with the responsibility to supervise the Company's business operation direction. The Board of Directors' responsibility is also to appoint the management to administer business operation, to appoint sub-committee to perform the assigned tasks, and to appoint the auditors, Company Secretary, to arrange the meeting and oversee the legal compliance. Duties and responsibilities of the Board of Directors Details are shown in *Section 7: Structure of Corporate Governance and Important Information about the Board of Directors. sub-committees, executives, employees and others*

### **Nomination and Appointment of the Board of Directors**

#### **➤ Nomination of directors**

The Nomination and Remuneration Committee shall consider qualifications and selects the person to hold directorship, and propose such person to the Board of Directors for approval. For appointment of a new director to replace the previous director who has completed his term of office, or appointment of a new director, the Nomination and Remuneration Committee shall propose the list of candidates to the Board of Directors for further proposal to the shareholders' meeting for appointment.

➤ **Nomination of senior executives**

In nominating a person for senior executive officers which include director, vice director, assistance director, the Executive Committee will consider at primary stage, screening a person with due qualifications, suitable, having knowledge, skills, ability and experience that is beneficial to business operation of the Company and the depth understanding in the Company's business to ensure that he will be able to accomplish business objectives, targets as set forth by the Board of Directors. The Executive Committee will propose such person to the Nomination and Remuneration Committee for consideration and approval, in order to propose to the Board of Director for another consideration and approval.

**Sub-Committee**

The Board of Directors has appointed 3 sub-committees which comprise the Audit Committee, Nomination and Remuneration Committee and the Executive Committee. Duties of each board is clarified accurately. Scope of duties and responsibility of each board is described in the committee charter.

1) **Audit Committee** Comprises no less than 3 Independent Directors. At least one director must have knowledge on finance and accounting to conduct an audit on operation to assure the compliance with the policy, rules, regulations including law, practices and requirement of regulating entities, to promote and develop financial report and accounting system to meet international standard, to audit the internal control system, internal audit system and the prudent, appropriate, up-to-dated and effective risk management. The Audit Committee independently perform their duties and express their opinions.

The Internal Audit is an operational unit and reports directly to the Audit Committee, and takes consultation with the auditor and legal and accounting expert regularly. The Audit Committee has to attend the meeting with the auditor.

2) **Nomination and Remuneration Committee** Nomination and Remuneration Committee comprises 3 members whom are not Executive Directors. Every member of the board is Independent Directors having duty in selecting, proposing the person qualified as director to replace the director who retires by rotation or other case, including senior executives of the Company. The board duty is also to study the changes and trend of compensation to the Board of Directors, senior executives in order to make a compensation proposal. The study includes the comparison of the compensation rate of director from the companies in the same industry. The compensation rate is proposed to the Board of Directors and eventually to the shareholders' meeting for consideration and approval.

3) **Executive Committee** The Executive Committee performs their duties under the policy, strategy and targets as determined by the Board of Directors. The Board's authorization is within precise scope of duty to assure the transparency and flexibility in operation. Another duty of the Executive Committee is to



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control expenditure and capital investment to be within the extend approved by the Board in different plants, to maintain the internal control system with an aim to safeguard the capital of shareholders and the Company's assets, to comply with the personnel policy, to resolve issues or conflict that affects the organization and to maintain the effective communication with related parties.

### **Risk Management**

Risk Management is a significant process that reinforces the Company to accomplish the objectives and goals, and will lead toward the added value for the corporation, shareholders, and stakeholders, enduring the sustainable growth.

The Board of Directors prioritizes the risk management and arrange the system risk management, which is alignment with the international standard to the entire organization. The Board also assigns the Audit Committee to supervise, oversee and assess the risk management performance to assure the effectiveness and efficiency and in consistent with the approach set forth. The result must be reported to the Board of Directors on a regular basis.

### **Conflict of Interest**

Any acts of the Company base on the corporate benefits as a priority and must not involve an activity that may cause a conflict of interest. Followings are the code of practices:

- 1) Employees of all levels must make a decision on the Company's business operation, taking into consideration the highest benefits of the Company.
- 2) An act and decision of employees of all levels must be free of the personal need or the need of the person related whether by blood or of the other personal relation. The pricing must be fair, reasonable, being the same as the price offered to any third party. When making a decision or approval on the transaction that may have a conflict of interest, the person must report his supervisor or a person involving in the approval process and the person of interest must remove himself from taking part in such a transaction.
- 3) Employee of all levels must comply with the rules and practices of the Company under the same standard, devote full time for the Company at his best effort. Employees must not spend his working hours for any other external business irrelevant to the Company's interest.
- 4) Employees of all levels must avoid taking part in the finance and/or relationship with external party which may cause the loss of benefit to the Company or the conflict of interest or impede the effective performance.
- 5) Performing duties and taking a position of directors, executives and all employees must not conflict with the Company's interest.

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### Related party transactions.

The Company has a policy to comply with the criteria under notification of the Capital Market Supervisory Board regarding proceeding related transactions and notification of the Stock Exchange of Thailand on the strict disclosure and requirement for the listed companies on related transactions, relevant law, rules, regulations or orders. The Audit Committee will conduct an audit in case of related transactions.

## Code of Conduct

The company is committed to conducting business with ethics. Therefore, a business ethics has been established. as a guideline for good business practices for the Board of Directors, executives and employees to abide by which focuses on the key principles of corporate governance by preparing a business ethics manual in writing by distributing throughout the organization for all employees at all levels to study, understand and adhere to as guidelines for continuous work.

The Company personnel's duty is to follow under the extend of ethics, morality, honesty, creativity, equality and fairness, in accordance with the principles and practices determined in the Company's Code of Conduct. The directors are to be the good example. In particular, doctors, pharmacists, nurses, technician must perform their duties adhering to the code of ethics strictly and deem as an integral part of the moral standard and the Company's Code of Conduct.

### Company's Code of Conduct

1. Directors, executives and employees who must acknowledge, understand principles and practices set forth in the Code of Conduct, especially the matters related to duties and responsibility.
2. Supervisors of all levels must supervise to ensure subordinates comply with the Code of Conduct strictly.
3. Supervisor of all levels must be a leader in compliance with the Code of Conduct, promotes working environment to raise awareness among employees and related parties that compliance with the Code of Conduct is the correct practice and strict compliance is required. Employees cannot refer that they did not acknowledge the code of practice set forth in this Code of Conducts.
4. Human Resource Department's duty and responsibility is to give an explanation to new employees to raise their recognition of the Code of Conduct. After the education session, all new employees must sign their name for the acknowledgment and the document is kept in the work profile of each employee.
5. When being uncertain about your action whether it is in alignment with the Code of Conduct, seek for advice from your supervisor through the Code of Conduct consultation system.
6. Communicate with other colleague or related parties to ensure their understanding on the practice approach under the Code of Conduct.

7. Notify when witnessing wrong act which are against the Code of Conduct via the channels provided by the Company. Assist in investigation procedures.

#### **Penalty**

The Company's Code of Conduct is one of the disciplines in which the directors, executives and all employees must maintain and comply with strictly. Those who violate or non-observance is subject to the disciplinary penalty according to related work regulation. If such offence is against the law, the violator is also subject to the statutory penalty.

1. Non-compliance to principles and practice guidance set forth in the Code of Conduct shall base on the aspect of violation, intention or will, the avoidance of conduct or mistake, significant ground and position of the violator, age, background and previous behavior, environment of the bad result rising from the violation or other cause. These matters will be brought as a supplementary fact into consideration and the violator may be subject to the penalty according to the rules set forth.
2. In addition to non-compliance with the Code of Conduct as mentioned above, supporting other person to violate the Code of Conduct, ignorance when witnessing the non-observance to the Code of Conduct, hindering the investigation process and unfair treatment to the person giving fact are deemed as non-observance to the Code of Conduct.

#### **When a violation of ethics is found**

The Company has in place the complaint and whistle-blowing channel set up in line with international standard. When an employee witnesses an act or being suffered from the corruption, non-observance, rules, articles of association, and the Company's Code of Conduct. The employee can provide such unethical act by following procedures.

1. Inform complaint recipient via the channel established by the Company. The complaint made of false statement or with an intention of harassment is subject to disciplinary offence on personnel management.
2. The Company has in place the procedures for compliant management and also protects the employee who makes a complaint or reports the information.

#### **Practice According to the Code of Conduct**

##### **Anti-Corruption and the Corruption**

1. There must be zero corruption and with caution in the high-risk operation. For example, finance and accounting, sales and marketing, purchase, projects, investment, contract covenant, giving and taking gifts, banquet , donation or sponsorship.
2. No negligence or ignorance when witnessing the act that considered as corruption which is in association with the Company. Report to the supervisor or the responsible person. Assist in investigation seeking for facts and truth.

3. Proceed the acts related to giving or taking donation, sponsorship with transparency, in accordance with the Company's regulation and in alignment with the law. Ensure that the donation money or sponsorship will not be spent for bribery purpose.
4. Be prudent when proceeding a transaction with an individual, juristic person or any entities with the doubt of corruption.

**Giving or taking gifts or property or any other benefits**

1. When the supervisor disagrees with taking the gift or asset or any other benefits, such person must return the item to giver immediately. In case it is impossible to return, the item must be forwarded to the supervisor to be under possession of the Company.
2. The Company personnel and their families must not claim or take any gifts or asset or any other benefit from the contractor, customers, trading partner or the person related to the Company's business under any circumstances.
3. The gifts provided to the Company which have the value that marks the major milestone of the Company, given in the form of reward or souvenirs from taking part in social help, can be taken by employees of all levels, on behalf of the Company.
4. Employees of all levels must not give a gift to his supervisor. The supervisor must not allow or permit for his relatives to accept any gifts from his subordinate except on the occasion of traditional giving, with the value up to 3,000 THB.
5. It is the Company personnel's duty to report the taking of gifts, assets or any other benefits. The Company will regularly publicize to its contractors, customers, suppliers or the person related in business operation of the policy on taking gift, assets or any benefits.
6. Employees of all levels must not give or take or promise to give or to take any benefits or valuables in order to persuade to act or to omit any act, including any acts aforementioned.

**Gifts and Banquets**

1. Before taking or giving gifts and banquets with the person related to business operation, the employee must ensure that the value of such item is appropriate to the occasion, laws, rules, notification, regulation or local customs.
2. The Company personnel must not take or give the asset, service, the banquet that may cause influence or persuade any decision which results in an unfair performance of one's duties.
3. There must be evidence of expense that shows the value of an asset, service, or the banquet for verification purpose.
4. In case the personnel have been assigned or permitted by the supervisor to help external entity, such personnel may accept the asset, service or the banquet to the extent of the criteria or standard set forth by such entity.

5. The personnel must be cautious when giving assets, services or arrange a banquet to the supervisor or a person/internal department, including taking assets, services or a banquet arranged by the supervisor or a person/internal department. The taking and giving of such items must not be in a way that persuades or creates an influence on any decision.

**Conflicts of Interest.**

1. Not conducting any business that will be in a competition or becoming a partnership or controlling shareholders, a director or executive in the business which is in competition or similar to the Company's business.
2. Not involving in any transactions with the contractual party having relationship with the employees, such as family member, close relatives, the person with close relationship or the entity in which the employee is an owner or partner, despite of the fact that the Company will gain such benefit.
3. Not seeking benefits from information or the items of which the employees learns from his position and responsibility.
4. Avoiding performing any tasks for one's own benefit other than for the Company which may affect one's duty and responsibility, including the Company's image.
5. Avoid getting involve with any act, whether with the person with business relation or the Company's employee, which may cause a conflict of interest to the Company.
6. During the working hours, the employee must not search for information, contact or trade any securities or assets regularly for his own benefit or the other, including the Company's benefit.
7. In case of a report that may cause a conflict of interest to the Company, the employee must report the matter to the supervisor immediately.
8. In the meeting, should there be any agenda in which the attendance may have an interest, the person of interest must leave the meeting room temporary to allow the other for discussion, analysis and consideration without the influence of such person of interest.

**Human Rights and Labor**

1. Treat each other with respect and honor. Treat each other with equality without discrimination due to the difference in physical aspects, mentality, races, countries, religions, genders, languages, ages, skin colors, education, social status or any other matters.
2. Be prudent in performing duties to prevent the potential risks as a result of human right violation within the Company's scope of work, including relate persons. Monitor and oversee the respect to human rights and report to the supervisor to prevent any acts that may violate the human rights.
3. Give fair treatment in every procedure of the employment, from nomination, remuneration, working time and holidays, work assignment, performance assessment, training and development courses, planning for progressive work and other matters, without discrimination.
4. Not using forced labor, the labor from human trafficking or illegal child labor, including the punishment which generates physical or mental cruelty to employees whether by intimidation, confinement, harassment, tort or violence in any forms.



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**Remedial process when the Company's business operation violates the human rights.**

If the Company's business operation violates human rights, the Company will provide initial help and further appropriate remedy.

**Maintenance of confidential, data storage, inside information and data disclosure**

1. The Company personnel must maintain the confidential to the extent of his responsibility, to ensure the information will not be an under possession of the other, including irrelevant personnel of other companies.
2. The Company personnel, despite of being retired, resign or employment termination, must maintain and conceal the Company's confidential.
3. The Company must maintain and conceal customers' information and trading information as confidential. The Company personnel must not disclose customer's confidentiality to other personnel and irrelevant third party except the case when it is subject to the law, or the disclosure for the litigation purposes or the Board of Directors' approval.
4. The inside information includes business operation and administration and considered confidential and has not been disclosed to the public, and the disclosure thereof may affect the Company, especially the effect on securities value on the Stock Exchange of Thailand. For this reason, the Company personnel must keep the inside information confidential and must not share the inside information that he may acknowledge by his position to the other or exploit from such inside information wrongfully or cause the loss in benefit of the Company.
5. The information disclosure must proceed by a direct person of authority, unless the person assigned by the person of authority does not have the duty in disclosure. I case such person is required to disclose the information that he does not entitle to disclose, the person must ask a person with the right to disclose such information first to ensure the accurate and consistency of information disclosure.
6. To disclose the important information which has not been publicized, the entitled person must proceed with caution, prudence, accuracy, completeness, and with punctuality and ensure that stakeholders of all groups receive adequate and equal information.
7. Disclosure of other information must base on the fact and must not intend to cause mistake of fact.
8. The Company personnel in the department that have access to the inside information must not trade securities of the Company within a period of one month before disclosing the financial statement to the public.

**Competitors**

1. Treat competitor with equality and fairness, base on the fair return on both parties.
2. Not seeking for the trade secret of competitor by a dishonest or inappropriate approach.

3. Not damaging competitor's reputation by producing malicious accusation, without reasonable ground or with inappropriate method.

**Consider safety, occupational health and work environment.**

1. With priority in safety, directors, executives and employees are required to study and comply with the law, policy, requirement and quality standard, safety, occupational health and environment strictly.
2. The Company has in place the policy and practice guidance related to safety in order to control and prevent against losses due to accidents and errors.
3. The Company has prepared a plan to control, prevent and emergency management plan to cope with the emergencies in various scenarios.
4. When it is found that any work is not safe or it is unable to comply with the requirement and quality standard, safety, occupational health and environment, or when it is found that the work operation poses impacts to the environment, the employee must report to the supervisor and related authority for further action.

**Using information technology and communication**

1. Use information technology, including data in the system, for the Company's benefits. Avoid using the information technology system that may violate the normal authorization of the others regarding irrelevant matters, or that may infringe the system performance.
2. Do not use the IT system to access or send the content which is against the good morals, or that related to the gambling, or that affects the national security or that infringe a right of the other.
3. Use the system correctly in accordance with the right granted. Keep and must not allow any person to use a password to log in to the system.
4. Avoid opening the file with unknown source, including using the data recording device which has been used with the Company which suspicious for computer virus or other malware.
5. Avoid installing computer program manually, changing or modifying the system figuration that may affect the security. Contact IT manager when experiencing issues or detect unusual function.
6. Employees of all levels must not use a computer to spy or edit or open the other's file or create a false evidence which may cause information theft.
7. The Company provide to Employees the emails and internet for working with prudence and avoid causing a negative impact on the Company's reputation. The employee is prohibited to use the Company's name or logo in public electronic media.
8. Employees of all levels are obliged to oversee the third party for their access to the data files ad programs to the necessity extent. They must also comply with the information technology and communication strictly.

9. When the Company finds out that the employee violates the rules and such is confirmed by investigation, the employee is subject to the disciplinary penalty and/or law, as deemed appropriate, case by case.

**Use and maintenance of the Company's property**

1. Use the Company's asset with efficiency and aims for corporate benefit.
2. Not misusing the Company's property or use the asset illegally.
3. Maintain and protect the Company's asset against loss or damages

**Intellectual property**

1. All employee must pay respect to the intellectual property right, not violating or misconduct the use of intellectual property.
2. All employees are responsible to safeguard the Company's intellectual property. The employee is allowed to use the Company's intellectual property for the Company's benefit only, not for their personal interest.
3. In case there is any intellectual property occurred due to the working course of the employee assigned by the Company, or the work that contains the corporate data or the work of which employee learns from the Company, the said intellectual property will be under ownership of the Company.

**Partner/Contractual Party**

1. Establish the procurement procedures and contract terms and conditions or clear agreement for justice to all related parties.
2. Comply with the contract conditions or the agreement made with partners and contractual party strictly, adhering to the transparency and equality and repay the debt to partners and contractual party in a timely manner.
3. Set up suppliers registration system and effective supplier selection system to ensure that suppliers will be able to deliver items and services that meet the Company's demand, punctuality and the after services. In the procurement process, the Company has added the assessment scope that covers the required assessment criteria and the Approval Vendor List (AVL).
4. Not claiming, taking, giving any trading benefits with a supplier in bad faith.
5. In case it is impossible to comply with the condition, the Company will notify a supplier in advance in order to jointly seek for a solution based on reasonable ground.

**Political neutrality**

1. Exercise the right on his own behalf and avoid an act that may mislead people to the Company.
2. Refrain from any expression through any approaches that misleads people about the Company's involvement or support in the politics, political party, political coalition group, a person with political power or political candidate.

3. Not dressing in the Company uniform or using any symbols that mislead people to the Company when attending the political meeting or the gathering in any public places for political purpose.
4. Avoid showing or giving an opinion on politics at workplace or during working hours which may cause a conflict at work.

**Policies related to compliance with corporate governance principles**

Prohibition of trading of securities by the Board of Directors, executives and employees in departments related to financial statements, etc.

1. It is forbidden for executives and employees in the department to receive insider information. Trading the Company's securities in the period of 1 month prior to public disclosure of the financial statements.
2. Assigned to the director All executives of the company Comply with the regulations of the Stock Exchange of Thailand and the Office of the Securities and Exchange Commission. Preparation and disclosure of securities holding reports of executives and auditors by disclosing a report on their securities holdings to the Office of the SEC within 30 days from the date of accepting the position. And within 3 days from the purchase/transfer of securities, if any directors and executives fail to comply, they will be punished according to the Securities and Exchange Act B.E. 2535.

The policy related to compliance with the corporate governance Prohibition The Board of Directors, Executives and Employees in the department related to financial statement, securities trading

The Board of Directors provides reporting channels for employees and stakeholders to make a report or give information regarding the violation of the law or ethics, including the inaccurate financial report or the flaw in the internal control procedures, as follows.

***Who can make a complaint?***

1. An employee who witnesses an act that violates to the law, rules, articles of association, or the Company's business ethics;
2. An employees who is harassed, intimidated, subjected to discipline punishment, for instance, salary reduction, suspended from office, or discrimination by misconduct method related to employment condition as a result of the complaint, information provided or the information to provide, his assistance during the investigation procedures or the collection of the fact to the person receiving the complaint, including the lawsuit, being a witness, testifying or giving any collaboration to the court or state entity.

**Complaint recipient**

1. Supervisor
2. Human resource manager/Head of Human Resource Department

3. Company Secretary
4. Chief Executive Officer
5. Audit Committee
6. Directors

**Filing a complaint** Make a complaint with one of the complaint recipient as follows:

1. Via the whistle-blowing system, on the assigned website.
2. Make a direct complaint verbally or in a written form.
3. Send to the E-mail Address : cg@aikchol.com
4. Send a letter to a complaint recipient
5. If a complainant prefers not to disclose his name, he must specify adequate fact or evidence to show that there is reasonable cause on the act that violates the law, rules or articles of association or the Company's business ethics.

The complaint will be deemed as the highest confidential and the complainant can make a complaint through multiple channels without disclosing his identity. However, disclosing the complainant's identity will enable the Company to inform the complainant the operation result or further details on the matter of complaint.

#### ***Investigation Procedures***

1. The complaint recipient will proceed with the investigation and collect facts or may assign a trustworthy person or entity to investigate the fact.
2. The complaint recipient or assigned person may invite any employee to give information or to document related to the matter for investigation purpose regarding the violation or non-compliance to the ethics, under confidential manner.
3. If the information or evidence being investigated show reasonable belief that the complained person commits the fraud, the Company will inform such person and allow him to prove himself by providing additional information or evidence to show that he has no connection to the fraud reported.
4. In case the complained person really commits the fraud, such fraud is an offense to the Anti-Corruption policy and is subjected to the disciplinary penalty according to the Company's regulation. If such fraud is illegal, the accused person may also be subject to the statutory penalty. However, for the disciplinary penalty under the Company's regulation, the Board of Directors' judgement is deemed final.



5. Reporting result: The complaint recipient must inform the complainant about the result under a circumstance that the complainant has disclosed himself. For significant matter, the result must be reported to the Chairman of the Board and/or the Board of Directors for acknowledgment.

***Protection measure for whistle-blower or informant***

1. The complainant may choose to not to disclose his identity when it is considered that the disclosure may cause damages to the complainant. However, the complainant must provide adequate fact or evidence to show the reasonable belief on the violation of the law, rules, articles of association, or the Company's business ethics. In case the complainant prefers to disclose his identity, the investigation proceed will more progressive.
2. The relevant information is deemed confidential and must be disclosed to the extent of necessity, based on the safety and damage that may occur to the complainant, source of information or relevant person. The responsible person in all procedures must maintain the information received as the highest confidential and must not disclose to the third party. Violation to such matter is subject to the disciplinary offence.
3. When the complainant concerns about his safety or damages, he may ask the Company for proper protection measure. On the other hand, the Company may determine a protection measure without request of the complainant in case where the matter is likely to cause damages or harm.
4. The employee that treats other employees with unfair approach, discrimination with improper manner or cause damages to other person, driven by the fact that the other employee has made a complaint, report, or provided information about the corruption or non-compliance with the law, rules, regulations of the Company's business ethics, including the case when such other person files a lawsuit, being a witness, testifying or collaborating to the court or state entity, is subject to the disciplinary penalty and may be subject to the statutory penalty if such offence is against the law.
5. The person being affected or damaged must be compensated by proper and fair procedures or approach.

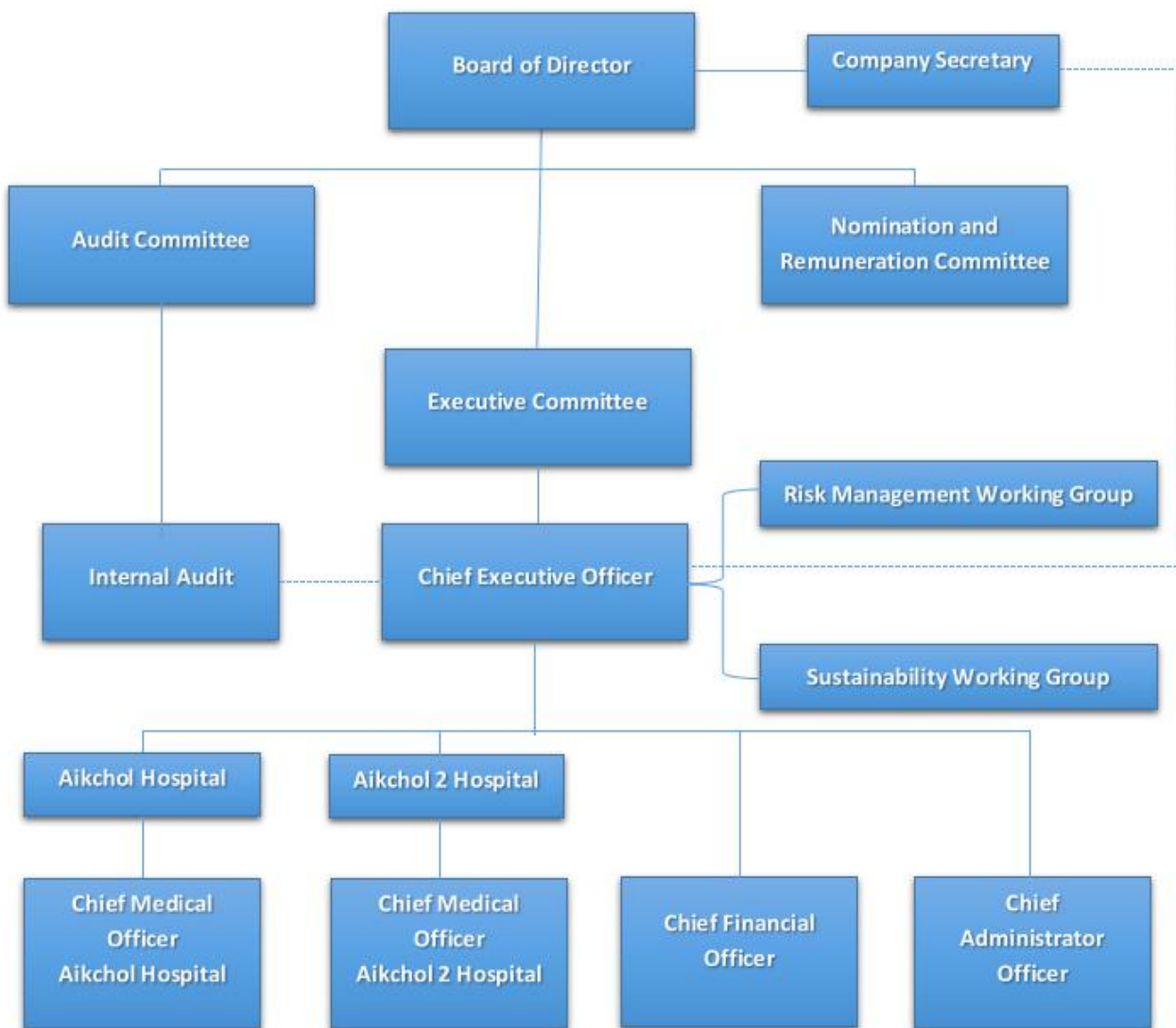
**Significant changes and developments in policies, guidelines and regulations of the Company**

Good Corporate Governance Manual	Annual Review 2022 (20 December 2022)
Board of Directors Charter	Annual Review 2022 (20 December 2022)
Audit Committee Charter	Annual Review 2022 (15 August 2022)
Nomination and Remuneration Committee Charter	Annual Review 2022 (20 December 2022)
Code of Conduct	1st revision, year 2021
Anti-Corruption Measures Manual	1st revision, year 2021

Can read the manual and policies Full version at [www.ir.aikchol.com](http://www.ir.aikchol.com)

## 7. Corporate governance structure and material facts related to the board, subcommittees, executives, employees and others

### Corporate governance structure



## Information on the Board of Directors

The Company's directors and executives perform their duties for the benefit of the Company and its shareholders with a clear, balanced and auditable management structure.

1. The board understands their roles and responsibilities, and responsibility towards shareholders and can show that they can perform their duties Board structure and management There are sufficient checks and balances follow;

- 1.1 4 Independent Directors out of 9 directors, representing 45%
- 1.2 Audit Committee consists of 3 Independent Directors with independence. Have duties in the same manner as specified in the regulations of the Stock Exchange of Thailand and have knowledge and experience in reviewing the credibility of financial statements as well as performing other duties as members of the Audit Committee
- 1.3 There is a clear delegation of authority between the Board of Directors and the management.

At 31 December 2022. There are 9 members of the Company's Board of Directors as follows:

No.	Board of Directors name		Position	Board Skill Matrix				
				Doctor	Business	Administration Accounting /	Finance	Law
1	Mr. Apirag	Vanich	Chairman of the Board		/			
2	Dr. Photchana	Manoch, Ph.D	Vice Chairman of the Board		/			
3	Asst.Prof. Krisada	Banchuin, M.D.	Independent Director, Chairman of the Audit Committee, Chairman of the Nomination and Remuneration Committee	/				
4	Ms.Kanchana	Vanich	Director		/			
5	Ms.Oranuj	Vanich	Director		/			
6	Mrs. Thitawat	Pothanant	Independent Director, Member of the Audit Committee, Member of the Nomination and Remuneration Committee			/		
7	Assoc. Prof. Sarayut	Rueangsuwan, Ph.D	Director, Member of the Nomination and Remuneration Committee			/		
8	Mr. Kudun	Sukhumananda	Independent Director, Member of the Audit Committee					/
9	Assoc.Prof. Pongsak	Yuktanandana, M.D.	Independent Director	/				

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### Authorized director and signing conditions

Two third of the directors namely below shall jointly sign their names and have the Company's seal affixed. (1) Mr. Apirag Vanich (2) Mrs. Phortchana Manoch (3) Ms. Kanchana Vanich

### Composition and Appointment of the Board of Directors

Shareholders consider and approve the appointment of the Company's directors, with one shareholder having a vote equal to one share per one vote.

1. The Board of Directors consists of not less than 6 and not more than 11 directors and not less than half of the total number of directors must reside in the Kingdom of Thailand. And the company's directors must be qualified according to the law.
2. Appointment of Company Directors in accordance with the Company's regulations and relevant legal requirements This must be transparent and clear. The consideration must have educational background and professional experience of that person. The details are sufficient for the decision making of the Board of Directors and the shareholders.

### Qualifications of the Board of Directors

1. Company directors must be knowledgeable, competent, honest, ethical in conducting business and have sufficient time to dedicate their knowledge and ability to perform their duties for the Company.
2. Company directors must not hold positions in more than 5 listed companies.
3. Directors are prohibited from operating become a partner or become a director in other juristic persons with the same condition And it is in competition with the business of the Company unless notified to the shareholders' meeting prior to the appointment resolution. And the director must notify the company without delay. If there is an interest in a contract made by the company or holding more or less shares or debentures in the company or affiliated companies
4. Have qualifications and do not have prohibited characteristics under the law on public limited companies. and the law on securities and exchange
5. Independent directors must have qualifications according to the criteria specified by the SET and the Office of the Securities and Exchange Commission as follows:
  - 5.1 Hold no more than 1% of the total number of shares with voting rights in the company. Affiliates Associated companies or persons who may have conflicts (including related persons under Section 258 of the Securities and Exchange Act and stock exchange)
  - 5.2 Not being or having been an executive director, employee, staff, advisor who receives regular salary Or a controlling person of the company, parent company, subsidiary company, associated company, same-level subsidiary company major shareholder or a controlling person of the

- 
- company unless he or she has vacated the aforementioned position for not less than two years before appointment.
- 5.3 Not being a person related by blood or by legal registration as father, mother, spouse, sibling, and child, including spouse of child, executive, major shareholder controller or a person who has been nominated as an executive or a controlling person of the Company or its subsidiaries
- 5.4 Not having or having had a business relationship with the Company, parent company, subsidiary, associated company, or juristic person that may have conflicts in a manner that may obstruct independent judgment including not being or used to be a major shareholder Non-Independent Director or executive of those who have a business relationship with the Company or juristic persons that may have conflicts Unless he or she has retired from such a position for not less than two years before the date of appointment.
- 5.5 Not being or used to be an auditor of the company, parent company, subsidiary company, associated company, or juristic person that may have conflicts and not being a major shareholder Directors who are not independent directors, executives or managing partners of the audit firm which has the auditor of the Company, or a juristic person that may have conflicts of interest Unless he or she has retired from such a position for not less than two years before the date of appointment.
- 5.6 Not being or used to be a professional service provider. Including providing services as legal advisors. or financial advisor. which receives service fees of more than two million baht per year from the Company, parent company, subsidiary, associated company, or juristic person that may have conflicts In the event that the professional service provider is a juristic person including being a major shareholder A director who is not an independent director, executive or managing partner of that professional service provider. Unless he or she has retired from such a position for not less than two years before the date of appointment.
- 5.7 Not being a director appointed as a representative of the Company's directors major shareholder or shareholders who are related persons with the major shareholders of the company.
- 5.8 There are no other characteristics that make it impossible to express independent opinions about the Company's operations.
- 5.9 Independent directors must hold office for not more than 9 years.
6. Director Must be selected by the Company's Nomination and Remuneration Committee



### **Duties and Responsibility of the Board of Directors and Chairman of the Board**

1. Perform duties as stipulated by laws, the Company's objectives and articles of association.
2. Approve and review vision, mission of the Company and disseminate to the public.
3. Consider and approve important policies and strategies, financial objectives, work plans, budgets and monitor to ensure compliance.
4. Monitor and assess performance of the Management regularly, including the remuneration.
5. Approve the funding and budgets for business operation, including other resources require for the hospital, and those tasks required to support the Company's mission and strategic plan.
6. Assure the accountability of the financial reporting system and the audit. Monitor and supervise the risk management and adequate internal control system.
7. Maintain and manage the conflict of interest, including the malfeasance in giving out the Company's assets and the malfeasance in related transactions.
8. Arrange to have the effective system that supports the anti-corruption to ensure that the Management realizes and prioritizes the anti-corruption, including the compliance with the anti-corruption measure.
9. The Nomination and Remuneration Committee shall consider qualifications and select the person to hold directorship, and propose such person to the Board of Directors for approval. For appointment of a new director to replace the previous director who has completed his term of office, or appointment of a new director, the Nomination and Remuneration Committee shall propose the list of candidates to the Board of Directors for further proposal to the shareholders' meeting for appointment.
10. Consider the qualified person that does not possess the prohibited characteristics as defined in the Public Companies Limited Act B.E. 2535 and the Securities and Stock Exchange laws, including notifications, and/or regulations related to the taking directorship due to the position becomes vacant by any other reasons other than the retirement by rotation.
11. Consider for appointing the director or any other person as the executive directors of the Company and may authorize some duties to the executive directors as the executive officer of the Company. The executive directors shall receive the compensation and bonus as determined by the Board's meeting. However, such compensation shall not infringe the executive director's right to receive the compensation or benefits pursuant to the articles of association as a director, employee, or staff of the Company.
12. Appoint independent directors by considering qualifications and prohibited characters according to Securities and Exchange laws, notifications of the Capital Market Supervisory Board, including notifications and/or regulations related issued by the Stock Exchange of Thailand or propose to the shareholders' meeting for consideration and appointment as the independent directors of the Company. The Independent Director may hold office for no more than 9 years.

13. Consider the appointment of the Audit Committee base on the qualifications as stipulated by the Securities and Exchange laws, notifications of the Capital Market Supervisory Board, including the regulations and/or requirement of the Stock Exchange of Thailand.
14. Appoint Chairman of the executive directors of the Hospital and conduct the annual performance assessment of each member.
15. In nominating a person for senior executive officers which include director, vice director, assistance director, the Executive Committee will consider at primary stage, screening a person with due qualifications, suitable, having knowledge, skills, ability and experience that is beneficial to business operation of the Company and the depth understanding in the Company's business to ensure that he will be able to accomplish business objectives, targets as set forth by the Board of Directors. The Executive Committee will propose such person to the Nomination and Remuneration Committee for consideration and approval, in order to propose to the Board of Director for another consideration and approval
16. Appoint the Company Secretary according to the Securities and Exchange laws to prepare and maintain documents and other matters as required by the Capital Market Supervisory and to assist in any activities of the Board of Directors and the Company which include, the Board's meeting and shareholders, to advise directors and the Company on practice guidance and operation to ensure compliance with the laws and relevant regulations on a regular basis, and to oversee to ensure that the directors and the Company will disclose their information accurately, completely and with transparency.
17. Report on securities holding, including spouses and minor child(ren) who holding shares in the Company and the affiliated company in the monthly Board's meeting. For the following circumstances, the directors must notify the Company without delay.
  - Having interest whether directly or indirectly in any contracted made within accounting year
  - Holding shares in the Company and affiliated companies
18. Attend at least one related training courses provided by the Thai Institute of Directors Association (IOD) which includes DIRECTOR ACCREDITATION PROGRAM (DAP) or DIRECTOR CERTIFICATION PROGRAM (DCP) or any equivalent course to enhance skills and knowledge at work.
19. Approve the hospital's quality plan and patient safety plan and acknowledge and respond to the report of quality program report and patient safety report on a regular basis.
20. Establish ethic policy and/or ethic manual for directors, executives, and employees.
21. Establish a policy on Chairman of Executive Committee's holding directorship in another company
22. Any other duties of directors as specified in the notification, requirements, ACT or any other regulating laws

### Term of Office

1. The Annual General Meeting of Shareholders. The number of Directors of the Company should have retired, thus one-third of the number of Directors will be available. If the number of Directors cannot be divided into three., apparently the vacating office have to use the number closest to one-third.
2. Directors who shall be retired from office under paragraph one in the first and second year. Thereafter, the adoption of this regulation, a draw lots method shall be used. for subsequent years. The directors who have been holding office for the longest period shall then retire. If they were been the same with the longest period positions, the draw lots would be implemented
3. The outgoing director may choose to re-elect.
4. In addition to retiring by rotation Director vacates office or reasons of as follows
  - Death
  - Resignation
  - Lack of qualifications for being a director of the company or have the attribute prohibited by law. nor convicted by committing a criminal offense and an exception for the offense of negligence or misdemeanor.
  - Removal by a resolution of the shareholders' meeting with a vote of not less than three-fourths of the number of shareholders attending the meeting and having the right to vote. and having shares altogether not less than half of the number of shares held by shareholders attending the meeting and having the right to vote.
  - The court issued an order to leave.
5. If the Director's position becomes vacant for other reasons. In addition to retiring according to the agenda, the committee choose a person. who has qualifications and does not have prohibited attribute under the law on public limited companies, the law on Securities Exchange and the Stock Exchange of Thailand as a Director at the next board meeting. Unless the term of the retiring Director is less than two months.
6. The resolution of the Board of Directors under paragraph one must consist of not less than three-fourths of the votes of the remaining Directors.
7. The person who replaces the Director under paragraph one shall hold office only for the remaining term of the Director he replaces.
8. The Board of Directors shall elect one Director to be the Chairman. In the event that the Board deems it appropriate, One or more Directors may be elected as Vice-Chairmen. The Vice Chairman has duties in accordance with the regulations in business. which the Chairman assigned.
9. The Shareholders' meeting may pass a resolution to remove any Director from office before the expiration of the term with a vote of not less than three-fourths of the number of shareholders attending the meeting and having the right to vote and having an aggregate number of shares of not

more or less than half of the number of shares held by shareholders attending the meeting and having the right to vote at that certain meeting.

### Meeting

1. The Chairman of the Board shall call the meeting of the Board of Directors. and in summoning a meeting of the Board of Directors. The Chairman of the Board or the person assigned to send the meeting notice to the Directors at least 3 days before the meeting date. Unless it is urgent to protect the rights or interests of the Company. will notify the meeting by other means and set the meeting date earlier. The Chairman or the person assigned to determine the date. time and place of the Board Meeting which may determine other locations In addition to the Head Office.

If two or more Directors request a meeting of the Board of Directors, the Chairman of the Board shall schedule the date of the meeting within 14 days from the date of receiving the request

2. The Board of Directors shall hold at least one meeting every three months. at the room where the head office, branch office or nearby province is located or any other place as determined by the Board and to take all the Minutes of the Meeting Including all resolutions of the Board of Directors meeting completely and correctly.
3. Chairman of the Board acting as Chairman of the meeting. by controlling the meeting of the Board of Directors to be in accordance with the agenda. and encourage all directors to participate in the meeting, such as ask a question or remark, give advice and suggestions to executives. or support the Company's business operations But will not interfere in the management of the company's affairs.
4. In the Board of Directors' meeting, those who have a significant interest in the matter under consideration must leave the meeting during the consideration of that matter.
5. The Board of Directors must attend at least 75% of the meetings throughout the year.
6. Company Secretary Responsible for taking notes and preparing meeting minutes, keep the minutes of the meeting, meeting documents, Support and monitor the Board of Directors to perform their duties in accordance with the law, regulations and resolutions of the shareholders' meeting. including coordinating with relevant parties

### Quorum

1. In the Board of Directors meeting. There must be no less than half of the members of the Board of Directors attending the meeting. and voting at the meeting shall be made by the majority of the directors who attend the meeting, directors who have conflicts of interest in any matter. has no right to vote on that matter and if the votes are equal, the chairman of the meeting shall have a casting vote.
2. The minimum quorum at the time the Board of Directors is going to vote at the meeting must be at least two-thirds of the total number of directors

## Information on subcommittees

The Board of Directors has appointed 3 sub-committees consisting of (1) Audit Committee (2) Nomination and Remuneration Committee and (3) Executive Committee. Which has divided the duties of various sub-committees clearly. The scope of duties and responsibilities are specified in the charter of each committee.

### Audit Committee

Audit Committee consisting of 3 independent directors as of December 31, 2022, the members of the Audit Committee are as follows:

- |    |  |                                 |
|----|--|---------------------------------|
| 1. | Asst.Prof. Krisada Banchuin, M.D.                                    | Chairman of the Audit Committee |
| 2. | Mrs. Thitawat Pothanant<br>(Knowledgeable in accounting and finance) | Member of the Audit Committee   |
| 3. | Mr. Kudun Sukhumananda   | Member of the Audit Committee   |

**Note:** From January 1, 2022 to April 20, 2022, Assoc. Prof. Sarayut Rueangsuwan, Ph.D. served as a member of the Audit Committee. The resignation from the position effective April 20, 2022 and Mr. Kudan Sukhumananda took the position of the Audit Committee instead. Since April 21, 2022,

The Audit Committee is independent in performing audit duties and giving opinions on financial reports. and internal control system as well as other functions in the same manner as specified in the regulations of the Stock Exchange of Thailand.

### The Component of the Audit Committee

1. Hold a position as a Director and Independent Director.
2. Be appointed by the Board of Directors.
3. Consists of at least three persons with at least one with a profound understanding in finance and accounting.
4. The Chairman of the Audit Committee and the Secretary of the Audit Committee shall be appointed by the Board of Directors.
5. The Secretary of the Audit Committee is appointed to support the work of the Audit Committee about the meetings' appointments, agenda preparation, and meeting's document to be submitted, and records minutes of meetings.

### The Qualifications of the Audit Committee

1. Holds shares not exceeding 1% of the total voting shares of the Company, the parent company, subsidiaries, associates, major shareholders, or controlling persons of the applicant or juristic persons with conflicts of interest. However, it shall include the shareholding of those involved by the independent directors.



2. Has never been, or used to be, a Director involved in management, employee, staff, salaried consultant, or the regulatory or controlling person of the Company, the parent company, subsidiaries, associated companies in same order, the major shareholders, or the juristic persons with conflicts of interests, unless they have retired from such a position for not less than two years prior to the nomination.
3. Shall not be a person with blood relation, or by legal registration in the form of father, mother, spouse, siblings, and children, including spouses of the children of other Directors, Executives, the major shareholders, controlling persons, or the persons nominated as Executive Directors, or the controlling persons of the Company or subsidiaries.
4. Never had, or used to have the business relationship with the Company, the parent company, subsidiaries, associated companies, the major shareholders, the controlling persons of the Company or the juristic persons who may have conflicts in such a way that may impede the independent judgement, including never been or had been a significant shareholder or controlling persons of a person who has a business relationship with the Company, the parent company, subsidiaries, associated companies, major shareholders, authority of the grantee, Directors who are not independent, or Executive of those who have a business relationship with the Company or the juristic persons who may have conflicts, unless they have retired from such a position or characteristics for not less than two years prior to the nomination.

Such a business relationship mentioned above includes normal commercial transactions which are usually done for the business operation – leasing or property leasing, asset transactions or service, providing or receiving financial aids by receiving or lending, guarantees, lending assets as a collateral for liabilities including other similar circumstances which cause the grantee or counter parties to be liable to pay debts to the other party, from 3% of the net tangible assets of the grantee, or more than 20 million baht, depending on which is lower. Notwithstanding, the calculation of such debt obligations shall be in accordance with the method of calculating the value of the connected transactions as per the announcement of the Capital Market Supervisory Committee regarding the requirements for the connected transactions. However, in determining such liabilities, the liabilities incurred during the year before the date of business relationship with the same person shall also be included.

5. Never been or used to be an auditor of the Company, parent company, subsidiaries, associated companies, or juristic persons who may have conflict, major shareholders, Director who is not independent, Executives, significant shareholder, controlling persons or Managers' partners of the audit company carrying out the audit for the Company, or juristic persons who may have corporate affiliate conflicts unless they have retired from such a position or characteristics for not less than two years prior to the nomination.
6. Never been or used to be a professional service provider including providing services as a legal adviser or financial adviser with the service fee paid by the Company exceeding 2 million baht per

- year, or by the parent company, subsidiaries, associated companies, or the juristic persons who may have conflicts of interest. However, if such professional service provider is a juristic person, the major shareholder, director who is not independent, executives, controlling person or managers' partners of such a professional service provider shall be taken to the consideration as well, unless they have retired from such a position or characteristics for not less than two years prior to the nomination.
7. Have never been a Director appointed as a representative of the Board of Directors, the major shareholders or the shareholders who are associated with the major shareholders of the Company.
  8. Have no other characteristics preventing the Audit Committee giving independent opinions on the Company's operation.
  9. Not a Director assigned by the Board of Directors to make decisions on any operations of the Company, parent company, subsidiaries, associated companies, or the juristic persons who may have conflicts of interest.
  10. Not a Director of the parent company, subsidiaries, or the subsidiary in the same order which is a registered company.

#### **Duties and Responsibilities of the Audit Committee**

1. Verify the Company's financial reports accurately and sufficiently
2. Verify the Company's internal control and audit system appropriately and effectively including a review on the independence of the internal audit, and approve the nomination, transfer, lay-off as well as determine a reward or penalty to the internal audit manager by participating in the performance evaluation with the chief executives.
3. Verify the Company's compliance with the laws of the securities and stock exchange, regulations of the Stock Exchange, or related laws with respect to the Company's business.
4. Review the internal procedures regarding whistleblowing and complaints, especially for transactions in the financial statements or other issues. The whistleblowers must be assured that the investigation process has been carried out independently with appropriate follow-ups.
5. Verify the evidence from the internal audit when there is a suspicion or assumption of fraud, irregularity, or significant deficiency found in the internal control system before reporting to the Board of Directors.
6. Approve the Internal Audit Charter.
7. Approve the annual audit plan prepared by the Internal Audit Department.
8. Consider, select, and nominate the independent individual to perform as the Company's auditor together with his/her remuneration and attend the meeting with the auditors without the management at least once a year.

9. Verify the connected transactions or the transactions which may include a conflict of interest subject to laws and the Stock Exchange's regulations. This is to ensure that such transactions are reasonable and the most beneficial to the Company.
10. Prepare the Corporate Governance Report of the Audit Committee to be included in the Company's Annual Report and which the Chairman of Audit Committee has signed therein. Such a report is required to conclude of the following information as minimum:
  - 10.1 The opinions regarding the accuracy, correctness, and reliability of the Company's financial reports.
  - 10.2 The opinions regarding the adequacy of the Company's internal control.
  - 10.3 The opinions regarding the compliance with the laws of the securities and stock exchange, the Stock Exchange's regulations, or other related laws with respect to the Company's business.
  - 10.4 The opinions about the suitability of the auditors.
  - 10.5 The opinions about the transactions with a possibility of conflicts of interest.
  - 10.6 The number of the Audit Committee's meetings and participation in such meetings of each Audit Committee member.
  - 10.7 The overall opinions or remarks obtained from the duties and responsibilities specified in the Charter.
  - 10.8 Other transactions which other shareholders and investors should be aware of, subject to the duties and responsibilities assigned by the Board of Directors.
  - 10.9 Perform other duties as assigned by the Board of Directors which the Audit Committee agrees.
- 11 Other Duties
  - 11.1 Review the Audit Committee Charter every one year regularly in order to ensure if any changes in the Audit Committee's responsibilities are required. If required, directly report to the Board of Directors for approval.
  - 11.2 The Audit Committee is entitled to seek further advice from an independent external advisor if necessary, at the expense of the Company.

### **Term of Office**

Assign the Chairman of the Audit Committee and the Audit Committee has a term of office for 2 years each. Audit Committee members who retire at the expiration of their term may be re-appointed in addition to the retirement at the expiration of the term mentioned above. The Audit Committee vacates office upon:

- Death
- Resignation
- Lack of qualifications for being a director of the company or have the attribute prohibited by law. nor convicted by committing a criminal offense and an exception for the offense of negligence or misdemeanor.

➤ Removal by a resolution of the shareholders' meeting with a vote of not less than three-fourths of the number of shareholders attending the meeting and having the right to vote. and having shares altogether not less than half of the number of shares held by shareholders attending the meeting and having the right to vote.

➤ The court issued an order to leave.

Any member of the Audit Committee will resign from the position before the end of his term of office must notify the Company one month in advance by submitting a resignation letter to the Chairman of the Board of Directors and the Board of Directors is an approver

In the event that the entire Audit Committee vacates office The Audit Committee who vacates office must remain in office. To continue to work until the new Audit Committee takes office.

Duties of the Audit Committee If found or suspected of the following items or actions which may have a significant impact on the financial position and performance of the Company, the Audit Committee shall report to the Board of Directors for rectification within the period of time that the Audit Committee deems appropriate.

- Conflicts of Interest
- Corruption or abnormalities or significant defects in the internal control system
- Violation of securities and exchange laws regulations of the stock exchange or laws related to the business of the company

If the Board of Directors or the management fails to make improvements within the specified time frame, any member of the Audit Committee may report There are transactions or acts under the first paragraph to the SEC Office. The Securities and Exchange Commission (SEC) or the Stock Exchange of Thailand

### **Meeting**

1. Arrange the Audit Committee's Meeting at least 4 times a year.
2. The quorum in the Audit Committee's Meeting must consist of not less than two-thirds of the total number of the Audit Committee members in the position at that particular time in order to be regarded as a complete quorum.
3. The Chairman of the Audit Committee may arrange an ad hoc meeting appointment with the Audit Committee should there be any request from an Audit Committee member, internal auditor, auditor, or the Chairman of the Board of Directors requesting to consider certain issues required to be discussed together.
4. Arrange a meeting with the Company's auditors without the management at least once a year.

### **Voting**

1. There must be an identification of names listed in the meeting's documents, and such is to be verified by the Audit Committee. Stakeholders shall not express their opinions or vote on matters considered prohibited.
2. In the event the vote turns out equal, the Chairman of the Audit Committee shall be entitled to put one more vote as a final judgement.

3. The Secretary of the Audit Committee is not entitled to vote.

### **The Performance Appraisal**

The Audit Committee is required to evaluate the work performance and report the appraisal to the Board of Directors

## **The Nomination and Remuneration Committee**

Nomination and Remuneration Committee It is part of having a good corporate governance system. It is responsible for setting criteria and processes for nomination and determining the remuneration of directors and senior executives. Presented to the Board of Directors and the shareholders' meeting to be transparent and fair to stakeholders Including in line with the principles of good corporate governance of the Stock Exchange of Thailand.

As of December 31, 2022, there are 3 members of the Nomination and Remuneration Committee as follows:

1. Asst.Prof. Krisada Banchuin, M.D. Chairman of the Nomination and Remuneration Committee
2. Mrs. Thitawat Pothanant Member of the Nomination and Remuneration Committee
3. Assoc. Prof. Sarayut Rueangsuwan, Ph.D Member of the Nomination and Remuneration Committee

### **The Component and appointment of the Nomination and Remuneration Committee**

1. The Nomination and Remuneration Committee consists of nomination and remuneration directors of not less than three persons and they must be independent directors appointed by the Company Board of Directors.
2. The Nomination and Remuneration Committee considers and selects one independent director in the committee to be the Chair of the Board.
3. The Nomination and Remuneration Committee considers and appoints a person to take the role of a secretary as the Committee sees appropriate.

### **Qualifications of the Nomination and Remuneration Committee**

1. The committee members must not be one of the Board of Directors or an executive director.
2. The committee members must have the knowledge and skills and understanding of the business nature and the roles and responsibilities of the Nomination and Remuneration Committee, as well as having the knowledge about corporate governance.
3. The committee members must be a director who is neutral and independent according to the good corporate governance principles.
4. The committee members must be able to devote sufficient time to perform their duties.
5. The committee members must be impartial in recruiting and selecting persons who deserve to be nominated for the position.



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### **Authority and responsibilities Nomination considerations**

1. Consider the structure and composition of the Company Board of Directors in terms of the number of directors in the Board that is appropriate for the business size, type and complications. Review the qualification of each director in terms of skills, experience, and unique abilities that are relevant to the business of the Company.
2. Consider the qualifications of the person who is to become an independent director to match with the Company's characteristics. The independence must be in accordance with the regulations set out by the Securities and Exchange Commission (SEC).
3. Define the criteria and methods for recruiting a person to take the directorship position that is suitable to the unique characteristics of the Company in order to be selected as the Company's director, sub-committee member, or senior management and propose the nominees to the Board of Directors meeting for further consideration.
4. Supervise the orientation of the new directors to ensure their understanding of their roles and responsibilities including providing information regarding the Company's policies and nature of business.
5. Arrange to have a training and development plan to develop the knowledge and expertise of the current directors and the new directors to ensure their understanding of the business, roles and responsibilities of directors, and the various developments that are essential and appropriate to the changes of external circumstances and the Company's sustainable developments.
6. Arrange to have a succession plan for the succession of directors and high-level executives to ensure the continuity of the business operation.
7. Disclose policies and details of the nomination procedures in the Company's annual report.

### **Authority and responsibilities Remuneration considerations**

1. Define the regulations or the methods for the consideration of the remuneration and other benefits as well as propose the remuneration package for the senior management positions by having clear and transparent criteria and present to the Board of Directors for their consideration and approval.
2. Ensure that the Company directors and senior management receive remuneration appropriate to their duties and responsibilities.
3. Establish performance evaluation guidelines of the directors and senior management to consider annual remuneration.
4. Disclose policies regarding the determination of remuneration and disclose the remuneration in various forms including preparation of the remuneration report detailing at least the goals, actions,

and opinions of the Nomination and Remuneration Committee to include in the Company's annual report.

5. Suggest the appropriate remuneration of the Board of Directors and Sub-Committee to the Board of Directors to receive their approval prior to proposing to the shareholders' meeting for their consideration and approval.
6. Perform duties as assigned by the Board of Directors.

### **Term of office**

1. The Nomination and Remuneration Committee has an office term according to the office term as a director.
2. The Nomination and Remuneration Committee member who vacates the office upon the expiration of the term may be reappointed to continue in the position.
3. Apart from vacation of office upon the expiration of office term, the Nomination and Remuneration Committee member will be terminated under the following circumstances:
  - Death
  - Resignation
  - Lack of qualifications for being a director of the company or have the attribute prohibited by law. nor convicted by committing a criminal offense and an exception for the offense of negligence or misdemeanor.
  - Removal by a resolution of the shareholders' meeting with a vote of not less than three-fourths of the number of shareholders attending the meeting and having the right to vote. and having shares altogether not less than half of the number of shares held by shareholders attending the meeting and having the right to vote.
  - The court issued an order to leave.

### **Meeting**

1. The Nomination and Remuneration Committee must set up a meeting at least twice per year and additional meetings may be arranged as the Board of Director or the Chair of the Nomination and Remuneration Committee deem appropriate.
2. In the meetings of the Nomination and Remuneration Committee there must be at least half the number of the committee directors attending the meeting to form a quorum.
3. In the event that the Chair of the Nomination and Remuneration Committee is not present at the meeting or unable to perform his/her duties, the directors attending the meeting must select a director to take the position as the Chair of the meeting.
4. The Nomination and Remuneration Committee should attend at least 75% of the total number of Nominating Committee meetings.
5. Resolution of the meeting shall be made by a majority vote of the Nomination and Remuneration Committee members who attend the meeting and vote. In this regard, one member of the

Nomination and Remuneration Committee has one vote. If the votes are equal, the Chair of the meeting shall have an additional vote as a final casting vote. However, if any member of the Nomination and Remuneration Committee has a stake in the matter considered, that member of the Nomination and Remuneration Committee must not participate in considering or abstain from voting on such matters.

6. The Secretary of the Nomination and Remuneration Committee is responsible for preparing and delivering meeting invitations and meeting documents to the Nomination and Remuneration Committee prior to each meeting and to record the meeting and prepare minutes of the meeting, as well as for the filing and recording of the meetings and accompanying documents each time.

### **Disclosure**

The Nomination and Remuneration Committee reports on the results of the nomination and remuneration. Results of meetings or any other reports that the Board of Directors should be informed at the next Board of Directors' meeting and report to the shareholders at the Annual General Meeting of Shareholders. as well as disclose information in the annual report. Annual information form to perform duties related to nomination and consideration of remuneration

### **Performance Evaluation of the Nomination and Remuneration Committee**

In order to comply with the principles of good corporate governance, the Nomination and Remuneration Committee conducts performance assessments annually by self-assessing both as a committee and individually and reporting the results to the Board of Directors for acknowledgment once a year.

## **Executive Committee**

The Executive Directors are appointed by the Board of Directors to exercise and manage the Company's business in accordance with the policies assigned by the Board of Directors. As of December 31, 2022, the Executive Committee consists of 6 members as follows:

- |    |                      |                    |                           |
|----|----------------------|--------------------|---------------------------|
| 1. | Assoc.Prof.Sarayut   | Rueangsuwan, Ph.D  | Executive Committee       |
| 2. | Asst.Prof.Dr.Terdsak | Rojsurakitti, M.D. | Chief Executive Committee |
| 3. | Mr.Virun             | Pronpatkul, M.D.   | Executive Committee       |
| 4. | Mr.Kessada           | Jansawang          | Executive Committee       |
| 5. | Mrs.Pariyanath       | Chaloemchuang      | Executive Committee       |
| 6. | Mr.Siriphot          | Manoch             | Executive Committee       |

### **Qualifications of the Executive Committee**

The Board of Directors shall appoint the Executive Directors by selecting from a number of Directors or other persons on the Board of Directors.

1. Have proper knowledge, ability, experience including understanding the qualifications, duties and responsibilities of an Executive Director.
2. The Chairman of the Executive Directors and the Executive Directors shall be able to devote adequate time and opinions towards their work as an Executive Director.

### **Authority and Responsibilities of the Executive Committee**

Board of Directors They are responsible for operating under the policies, strategies and goals set by the Board of Directors. The Board of Directors has authorized the authority to operate within a clear scope of duties. For transparency and agility in the operation appropriately. It is also responsible for controlling expenditures and capital expenditures to the extent approved by the Board in various programs. Maintain internal controls to protect shareholder funds and company assets. Implement people policy Solve problems or conflicts that affect the organization. and maintain effective communication with stakeholders

1. Apply the policies assigned by the Board of Directors to formulate the work plan and action place as per the Company's objectives.
2. Regulate the Company's core business structure – medical services and support work for medical services to be aligned with the economic conditions and competitiveness before proposing to the Board of Directors for approval.
3. Determine the business plan, budget, authority and responsibilities for each department to be approved by the Board of Directors.
4. Authorized to approve financial operations in the amount not exceeding that specified by the Board of Directors.
5. Maintain the internal control system to protect shareholders' capital and the Company's assets.
6. Liabe for the efficiency of the internal audits including financial audit, operational audit, compliance audit and managerial audit, especially risk management.
7. Responsible for the external stakeholders, namely partners and counter parties, to conduct business for mutual benefits and satisfaction whilst complying with the terms and conditions for creditors, repayments and collateral supervisions.
8. Responsible for the development to enhance the safe environment, working atmosphere and organization's culture as well as teamwork.
9. Responsible for the management of employees, which are the most valuable resource and key to the Company's success by recognizing the rights of the employees at all levels.
10. If any action against the Code of Conduct, laws and regulations is found, the Executive Director shall supervise and report to the Board or Audit Committee as the case may be.

11. Disclose the operational information in the Annual Report as specified by the related laws and the regulations defined for transparency and good corporate governance.
12. Perform other duties as assigned by the Board of Directors.

#### Term of Office

1. Executive Directors are to hold the position for a one-year term.
2. The Executive Directors shall vacate when:
  - Retired as a Company Director
  - Resigned
  - Deceased
  - The Board of Directors concludes a resolution to retire.
3. When the Executive Directors retire prior to the end of their term, the Board of Directors shall appoint a qualified Director as an Executive Director in their place, of which the term equals to his/her own term of office as a Company Director.

#### Meeting

1. The Executive Directors are to arrange the meetings as seen appropriate at least twice a month and the Executive Directors are required to regularly participate in such meetings.
2. The meetings' agendas and documents shall be delivered to the Executive Directors in advance prior to the meeting.
3. There must be not less than a half of all Executive Directors participating in each meeting to be regarded as a complete quorum.
4. The resolution of the Executive Directors' Meetings shall be based on the majority of the Directors attending the quorum. Nevertheless, the Directors who are a stakeholder in any matter shall not participate in any consideration or resolution on such a matter.

#### Information on Executives

As of December 31, 2022, there are a total of 5 executives, including the top executives, named as follows:

Name		Position
1. Asst.Prof.Dr.Terdsak	Rojsurakitti, M.D.	Chief Executive Officer
2. Mr.Virun	Pronpatkul, M.D.	Chief Medical Officer; Aikchol Hospital
3. Mr.Kessada	Jansawang, M.D.	Chief Medical Officer; Aikchol 2 Hospital
4. Mrs.Priyanath	Chaluemchuang	Chief Financial Officer
5. Mr.Siriphot	Manoch	Chief Administration Officer



## Remuneration Policy

### Remuneration Policy for Directors

According to the Public Limited Companies Act B.E. 2535, Section 90 and Article 20 of the Company's Articles of Association, states that “The Company's directors are entitled to remuneration for performing their duties such as salary, gratuity, bonus or other benefits as determined by the shareholders' meeting or as a rule. and will be determined from time to time Or it may be effective forever until it changes. and in addition to receiving allowances, meeting allowances or other welfare benefits as specified by the shareholders' meeting”

Directors' remuneration should be commensurate with their duties and responsibilities and be reviewed annually. In which the remuneration of directors for the year 2022, the Nomination and Remuneration Committee has considered in accordance with the criteria and procedures of the remuneration proposal and then proposed the remuneration of the Company's directors. by considering the industry and the performance of the company. Approval from the shareholders to determine the remuneration for the Board of Directors. and appropriate sub-committees in the current situation. The Annual General Meeting of Shareholders for the year 2022 approved the remuneration as follows:

1. The Board of Directors	2022
1.1 Attendance fee	
1.1.1 Chairman	15,000 Baht per meeting
1.1.2 Director	12,000 Baht per meeting
1.2 Monthly Remuneration	
1.2.1 Chairman	30,000 Baht per month
1.2.2 Director	20,000 Baht per month
1.3 Directors' bonus	Total budget 7.2 million Baht
1.4 Other benefits	Medical expenses, not more than each person 500,000 Baht
2. Sub-Committee	2022
2.1 Audit Committee	
2.1.1 Attendance fee	
2.1.1.1 Director	12,000 Baht per meeting
2.1.1.2 Director	10,000 Baht per meeting
2.1.2 Monthly Remuneration	
2.1.2.1 Director	22,000 Baht per month
2.1.2.2 Director	20,000 Baht per month
2.1.3 Other benefits	-none-

2.2	Nomination and Remuneration Committee	
2.2.1	Attendance fee	
2.2.1.1	Director	12,000 Baht per meeting
2.2.1.2	Director	10,000 Baht per meeting
2.2.2	Monthly Remuneration	
2.2.2.1	Director	12,000 Baht per month
2.2.2.2	Director	10,000 Baht per month
2.2.3	Other benefits	-none-
2.3	Executive Committee	
2.3.1	Attendance fee	
2.3.1.1	Director	-none-
2.3.1.2	Director	-none-
2.3.2	Directors' bonus	-none-
2.3.3	Other benefits	-none-

Remark: Director' bonus is subject to the allocation within the board

### **Remuneration Policy for Directors**

1. Monetary remuneration : In 2022, the Company paid out remuneration to 5 executives which included salary, bonus, attendance fee and other welfare benefit as determined by the Company. Total amount was 26.73 million baht.

2. Other remuneration : Provident Fund: Executives that are also an employee of the Company receive provident fund. The Company contributes 3 percent of the salary to the fund. In 2022, the Company's contribution to the executive provident fund for 2 person was 0.30 million baht.

### **Information on Employee**

The company has a total of 1,209 employees. As of 2022 The company paid compensation to employees totaling 539.00 million baht. Compensation includes salary, overtime pay, overtime pay. Living allowance, bonus, social security payment and contributions to the provident fund. Welfare benefit for employees to include Welfare for medical expenses of employees. and discounts for family members, scholarships for employees' children.

### Number of employee and Compensation

Employee	Aikchol Hospital		Aikchol2 Hospital		Total
	Male	Female	Male	Female	
Number of Employees (Person)	102	583	70	445	1,200
Number of employees with disabilities (person)	5	2	1	1	9
Total number of employees (person)	107	585	71	446	1,209
Number of employees participating in the provident fund					739
Proportion of Employees Participating in Provident Fund (%)					61.12
Contributions to the provident fund paid by the company for employees					4.13 million baht

### Employee training and development

The company therefore aims to give employees the opportunity to enhance their skills, knowledge and continuous self-development. The company has arranged for employees to receive necessary training both inside and outside the organization. It also supports scholarships for doctors and nurses to develop knowledge and use it for the benefit of the company.

#### Summary of employee training results

Number of Employee	2020	2021	2022
Average number of training hours for employees (hours)	74.00	71.50	60.50
Expenses for staff training and development (Baht)	580,801.80	989,116.65	1,240,530.82

### Safety, Occupational Health and Environment Policy

The company has a safety, occupational health and environment committee. Consists of representatives from the command level and from the operational level. The company recognizes the importance of health and safety in the workplace of employees. In 2022, the company organized training courses on work safety such as fire evacuation drills, radiation safety Accident and mass accident response plans knowledge of emerging diseases and prevention of the spread of infection.

#### Occupational Accident Statistics

Number of Employee	2020	2021	2022
The number of working hours of employees (hours)	4,352	4,336	4,336
The number of injuries or accidents from work of employees to the point of absenteeism (times)	5	9	5
Number of employees injured from work to the point of absenteeism for more than 1 day (person)	1	0	0
Number of employees who died from work (person)	0	0	0

### Employee satisfaction and engagement with the organization

Number of Employee	2020	2021	2022
Employee satisfaction and engagement	71.31%	74.87%	76.45%

### Labor disputes in the past 3 years

During the past 3 years, the company has no significant labor disputes.

### Other Informations

#### Person taking the highest responsibility in accounting and finance

➤ Mrs.Pariyanath Chaluemchuang Appointed Date: 29 October 2018

#### Accounting Supervisor

➤ Ms.Thanatchaporn Sukha Appointed Date: 1 April 2022

#### Company Secretary

➤ Mrs.Prapaphan Tanthavirat Appointed Date: 18 August 2008

To perform duties as stipulated by law under Section 89/15 and 89/16 of the Securities and Exchange Act (Volume 4) B.E. 2008 with responsibility, caution and honesty. The Company Secretary must comply with the law, objectives, articles of association, resolutions of the Board of Directors and shareholders' meeting. Followings are legal responsibility of the Company Secretary.

1. Prepare and keep the following documents:
  - a. Register of Directors
  - b. Invitation to the board's meeting, minutes of the board's meeting and the Company's annual report;
  - c. Invitation to the shareholder's meeting and minutes of the shareholders' meeting;
2. Keep the Report on Vested Interest issued by directors or executives and deliver a copy of report on vested interest pursuant to Section 89/14 to the Chairman of the Board and Chairman of the Audit Committee within 7 days from the date receiving such report.
3. Proceed any other matters as determined by the Capital Market Supervisory Board.
4. Provide legal advice and relevant criteria and the practice to supervise and ensure the Board of Directors' compliance with the law.
5. Arrange the meeting for the Board of Directors and shareholders
6. Perform any other tasks as assigned by the Company

**Biography is shown in Attachment 1**

#### Head of Internal Audit

- Ms. Thaweeporn Kaewsailert  
Biography is shown in Attachment 3

#### Outsourced Internal Auditor

- P&L Group (Thailand) Co., Ltd.

#### Head of Compliance

-none-

#### Head of Investor Relation

- Assigned Mr. Sidthipot Manoch, Deputy Director of Accounting and Finance is in charge of investor relations
- Assigned Shareholder Coordinator Department Acting as a contact person and coordinator with shareholders, investors and the Stock Exchange of Thailand. which can be contacted at

Aikchol 2 Hospital Administration building, 4<sup>th</sup> floor No.31/2 Angsila Road Samed Subdistrict Muang Chonburi 20000 Telephone No. 0 3893 9888 ext.7409

#### Auditors and Audit Feeผู้สอบบัญชี

- In the past year, the Company hired Dharmniti Auditing Company Limited as an auditor. The annual general meeting of shareholders passes a resolution to appoint the Company's auditor and to determine auditor's fee every year. Further details are as follows:

Appointed the auditor for Dharmniti Auditing Co., Ltd., as follows:

1. Ms. Roongnapha Saengchan License no. 10142  
Number of years of experience in the past 5 years: 5 years (2018, 2019, 2020, 2021,2022) or
2. Mr. Thanawut Piboonsawat License no. 6699  
Number of years of experience in the past 5 years: 4 years (2019, 2020, 2021,2022) or
3. Ms. Potjanarat Siripipat License no. 9012  
Number of years of experience in the past 5 years: 4 years (2019, 2020, 2021,2022) or
4. Ms. Techinee Pornpenpop License no. 10769  
Number of years of experience in the past 5 years: 2 years (2021,2022) or
5. Other auditor as approved by the Securities and Exchange Commission and Dharmniti Auditing

Co., Ltd. assigns responsibility to the said auditor.



Each auditor has no relation or interest or being related person with the Company/executives/major shareholders or a person related to such person. Number of years in expediencies as an auditor is 7 years.

Auditor's fee for 2022 is 965,000 Baht

1.	Review quarterly financial statements 160,000 baht per quarter x 3 quarters	480,000.-Baht
2.	Review 2022 financial statement, including conduct assessment on general internal control of the computer system for accounting processing (general control) and goods counting remained to 2 times per year.	485,000.-Baht
	Total	965,000.-Baht

## 8. Report on key Corporate Governance performance result.

### Summary of the Board of Directors in last year duty performance

➤ Board of Directors Appointed by the shareholders and is regarded as a representative of the shareholders therefore plays an important role in building confidence Create value for the business as well as generate return on investment for shareholders. In the year 2022, the Company gave shareholders the opportunity to propose matters that they consider useful and appropriate to be included in the agenda in advance for this Annual General Meeting of Shareholders. and open for nomination of persons with appropriate knowledge, ability and qualifications to consider for election as a director of the Company From October 15, 2021 to December 31, 2021. The criteria for proposing the agenda in advance has been published on the Company's website. And informed the shareholders through the electronic news system of the Stock Exchange of Thailand, but it appeared that no shareholder proposed an agenda in advance. For the Board of Directors to consider and include in the agenda of the 2022 Annual General Meeting of Shareholders and no other person has been nominated. to be considered for election as a director of the Company in any way.

➤ Two directors who are due to retire by rotation are: Assoc. Prof. Sarayut Ruengsuwan, Ph.D and Mr. Kudan Sukhumanada. The Board of Directors does not include directors with conflicts of interest. Has considered the qualifications suitable for the business of the company. To consisting of qualifications, experience, expertise including past performance. Considered by the Board of Directors, excluding interested directors with caution and prudence. Obvious the Directors have dedicated their duties within the scope of their authority, duties and responsibilities. and consistently and effectively in accordance with the good corporate governance framework which is beneficial to the operation of the company. Proposed to the Annual General Meeting of Shareholders to consider re-elect the two directors who retired from their positions according to the Company's Articles of Association to hold their positions as directors for another term.

- Procedures for voting in the shareholders' meeting of the Company are as follows;
1. Shareholder or proxies has votes equal to the number of shares held. using voting By selecting the voting mark in the electronic conferencing system
  2. In the case of a shareholder who makes a Proxy Form B. to allow others to attend the meeting or assign to Independent directors to vote and proxies are required to vote according to the wishes of the shareholders or proxies. The Company will vote according to the wishes of the shareholders or proxies. The directors or independent directors shall vote. and proxies are required to vote according to the wishes of the shareholders or proxies. The Company will vote according to the wishes of the shareholders or proxies.

3. Foreign shareholders who appoint a custodian in Thailand to be a custodian and take care of the shares can separate votes for approval, disapproval, or abstention. same time in each agenda by splitting the votes equal to the number of shares held

➤ The 2022 Annual General Meeting of Shareholders will be held on Monday, April 18, 2022 at 10:00 a.m. via electronic media. (E-AGM). Broadcast at Meeting Room 4, 3rd Floor, Aikchol Hospital, No. 68/3, Phraya Satja Road, Ban Suan Subdistrict, Mueang District, Chonburi Province. There were 9 company directors attending the meeting. 5 executives according to the criteria of the Stock Exchange of Thailand attended the meeting and representatives from law firms The auditor company attended the meeting as a witness. and answer questions in case shareholders have legal and accounting questions.

➤ Board of Directors Meeting Scheduled 6 meetings for the year 2022 in advance. In 2022, there were a total of 8 board meetings, with 1 meeting without the presence of an executive director, namely the 342nd meeting in December 2022.

#### Board meeting attendance and remuneration payment

List of Directors / Title	Number of meeting for remuneration (Baht)	General Meeting of Shareholders	Board of Directors
1. Mr. Apirag Vanich Chairman of the Board	Number of Meetings	1/1	8/8
	Compensation		480,000.00
	Remuneration		1,133,329.34
2. Mrs. Phortchana Manoch Vice Chairman of the Board	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		399,997.00
3. Asst.Prof.Krisada Banchuin M.D. Independent Director	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		1,400,003.00
4. Ms. Kanjana Vanich Director	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		399,997.00
5. Ms. Oranuch Vanich Director	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		399,997.00

List of Directors / Title	Number of meeting for remuneration (Baht)	General Meeting of Shareholders	Board of Directors
6. Mrs. Thitawat Pothanant Independent Director	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		1,400,003.00
7. Assoc.Prof.Sarayut Rueangsuwan Ph.D. Director	Number of Meetings	1/1	8/8
	Compensation		336,000.00
	Remuneration		1,400,003.00
8. Mr. Kudun Sukhumananda Independent Director	Number of Meetings	1/1	6/8
	Compensation		312,000.00
	Remuneration		399,997.00
9. Assoc.Prof.PhongsakYuktanandana M.D The Independent Director	Number of Meetings	1/1	6/8
	Compensation		312,000.00
	Remuneration		266,673.67

## Disclosure

The Board of Directors oversees the disclosure of information and information of the Company, both financial and non-financial. to have complete disclosure of information Be truthful, reliable, consistent and timely in compliance with business-related laws. and in accordance with the regulations of the Stock Exchange of Thailand and the Office of the Securities and Exchange Commission strictly.

## Evaluation of the performance of the Board of Directors

In order to comply with good corporate governance principles The Board of Directors has set up a performance appraisal form for the Board of Directors. At least once a year by conducting self-assessment on an individual basis. And collect the evaluation results to consider and review the work various problems and obstacles and the evaluation results were used to analyze the performance of the directors. as well as bring suggestions bring to improve with further development work.

### Summary of performance appraisal results of the Board of Directors

- Self-assessment score of the Board of Directors (Board) with 8 out of 9 committees submitting the assessment form, summarizing the score at 90.00%.
- Self-assessment score of the Board of Directors (Person) with 8 out of 9 committees submitting the assessment form, summarizing the score at 91.59%.

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### **Monitoring of compliance with the corporate governance policy and guidelines.**

The Company places importance on good corporate governance. Relevant policies and guidelines have been established in the Company's corporate governance policy and business ethics, as well as promoting real practice to build confidence among all groups of stakeholders.

In the past year The company has followed up to ensure compliance with good corporate governance covering matters.

1. Employee care and non-discrimination
2. Anti-Unfair Competition
3. Caring for the environment Health and safety in the organization
4. Information Security

Which the follow-up results found The company has completely implemented the guidelines for each issue. In addition, the company has also followed up to achieve compliance with good corporate governance in 4 other issues as follows;

#### **Prevention of conflicts of interest**

The company defines the definition of conflict of interest. in the Company's Code of Conduct as follows:

**Definition** Conflict of interest means a situation or action in which an employee has personal interest that affects the decision or performance of duties of that employee. and affect the interests of the company either directly or indirectly

**Principle** The company always strives to do the right thing with the intention to produce excellent results. Therefore, the performance of employees must adhere to the best interests of the company. under the legality and ethics By avoiding actions that cause conflicts of interest that may affect any decision.

#### **Guidelines**

1. Do not operate a competitive business or become a partner Shareholders with decision-making power Director or executive in a competing entity or have the same nature as the Company's business.
2. Do not get involved in transactions with counterparties who are related to oneself, such as family members, close relatives, close relatives. or that they are owners or partners Even if it's beneficial to the company.
3. Not seeking benefits from information or what he or others know about from their work positions and responsibility.



4. Avoid getting involved in any action with the company's business associates. or employees of the company that may cause a conflict of interest of the Company.
5. Avoid doing other work for personal benefits other than the work of the company. which may affect the work under responsibility and the image of the company.
6. Employees are prohibited from spending their work time searching for information, contacting or trading in any securities or assets. on a regular basis for the benefit of oneself or others and not for the benefit of the Company.
7. In case there is a report that may cause a conflict of interest with the company Must report to the supervisor immediately.
8. Attending the meeting to consider any agenda that the attendees have interests. Stakeholder personnel must temporarily leave the meeting. So that other attendees have the opportunity to consider, analyze, and comment without the influence of that person with a stake.

In the event that any person has an interest or is involved in the item being considered Such persons must notify the Company Secretary. and does not participate in the consideration of such transactions.

In 2022, the company has investigated cases that may cause conflicts of interest, with Asst. Prof. Dr. Terdsak RojSurakitti,M.D. Holding the position of Chief Executive Officer (CEO) holding positions in other companies that operate business as business partners of the Company, namely.

1. Holding the position of Chairman of the Board of Directors, Independent Director, Winnergy Medical Public Company Limited, operates in the business of distributing medical equipment. medical equipment.
2. Being a director of the company and Chief Executive Officer of Premier Healthcare Group Co., Ltd., operating a health service business.

Both of the aforementioned companies Become a partner with the company Aikchol Hospital Public Company Limited before Asst. Prof. Dr. Terdsak M.D. Roj Surakitti Will take the position of Chairman of the Executive Committee (CEO) and report the purchase of medical devices to the Audit Committee for acknowledgment. The trading volume in 2022 is not large, which is considered not causing a conflict of interest.

#### **Use of inside information to seek benefits.**

The Company has supervised the use of inside information in accordance with the law and good corporate governance principles.

In 2022, no such action was found.

## Anti-corruption action

**Principle** business operations of the company with those involved in business must be performed correctly Straightforward, transparent, honest, verifiable and not corrupt. By complying with relevant laws and the company's anti-corruption policy. as well as not causing accusations or damage the reputation of the company

### Guidelines

1. No corruption and must be careful in operating processes with high risks such as finance and accounting. sales and marketing, procurement, project work, investment, contract making, giving and receiving gifts entertainment Giving donations or sponsorships, etc.
2. Do not neglect or ignore When witnessing an action that is within the scope of corruption related to the company must be reported to the supervisor or person in charge and cooperate in investigating various facts.
3. Carry out the giving Or receive donations and support in a transparent and correct manner according to the company's regulations. and legal by ensuring that the donation or the funding was not used for bribery.
4. Be careful when doing transactions with any person, juristic person or organization. with suspicions about corruption

The Company produces an Anti-Corruption Handbook. and disclosed on the company's investor relations website

*-In 2022, no such actions were found-*

### **Whistleblowing**

The company has a policy to protect and provide fairness to employees who report information or provide clues about corruption. or not complying with laws, rules, regulations and the Company's Code of Conduct. By showing details Complaint person, complaint receiver, complaint method, fact-finding process and measures to protect those who report information or provide clues in Item 6. Corporate Governance.

*-In 2022, no information or clues about fraud were found. or not complying with laws, rules, regulations and the Company's Code of Conduct-*

## Summary of the results of duty performance of Audit Committee

### Audit Committee Meeting Attendance and Remuneration

List of Directors		Number of meeting for remuneration (Baht)	Remuneration (Baht)
1. Asst.Prof.Krisada	Banchuin M.D.	7/7	384,000.00
2. Mrs. Thitawat	Pothanant	7/7	310,000.00
3. Assoc.Prof.Sarayut	Rueangsuwan Ph.D.	2/2	80,000.00
4. Mr. Kudun	Sukhumananda	4/5	220,000.00

### Summary of the results of duty performance of Audit committees

- Self-assessment score The Audit Committee consists of 3 directors who have submitted the assessment form to all of them. In summary, the score was 99.67%

### Report on the performance of the Audit Committee

-According to Attachment 6-

## Summary of the results of duty performance of Nomination and Remuneration Committee

### Nomination and Remuneration Committee Meeting Attendance and Remuneration

List of Directors		Number of meeting for remuneration (Baht)	Remuneration (Baht)
1. Asst.Prof.Krisada	Banchuin M.D.	4/4	192,000.00
2. Mrs. Thitawat	Pothanant	4/4	160,000.00
3. Assoc.Prof.Sarayut	Rueangsuwan Ph.D.	4/4	160,000.00

### Summary of the results of duty performance of Nomination and Remuneration Committee

- Self-Assessment Score of the Nomination and Remuneration Committee There were 2 out of 3 committee members submitting the evaluation form, resulting in a score of 93.16%.

### Report on the performance of the Audit Committee

1. Review of the remuneration structure for the Company's directors for the year 2022 by adjusting the proportion of monthly remuneration and meeting allowance to be more suitable
2. Consider renewing the employment contract for personnel to hold the position of director of each department.
3. Evaluate the performance of the Executive Chairman and consider the rate of salary increase to propose to the Board of Directors for consideration.
4. Encourage and support the opportunity for minority shareholders to propose agenda items and names of persons to be nominated as directors. company before the 2022 Annual General Meeting of Shareholders through the Company's website.
5. Prepare criteria for nomination and remuneration, which have been approved by the Board of Directors' Meeting No. 335 on February 18, 2022. Such criteria can be read from the company's investor relations website.

## Summary of the results of duty performance of Executive Committee

### Executive Committee Meeting Attendance

List of Directors		Number of meeting for remuneration (Baht)
1. Asst.Prof.Dr.Terdsak	Rojsurakitti, M.D.	21/21
2. Mr.Virun	Pronpatkul, M.D.	19/21
3. Mr.Kessada	Jansawang, M.D.	21/21
4. Mrs.Prariyanath	Chaluemchuang	20/21
5. Mr.Sithiphot	Manoch	20/21

\*\* Assoc. Prof. Sarayut Rueangsuwan,Ph.D. is an executive director serving as an advisor to the executive committee.

Therefore, the number of meeting attendances was not recorded.

### Report on the performance of the Executive Committee

1. Report the Company's performance.
2. Present goals business strategy and annual plans to the Board of Directors As well as being responsible for managing the business of the company in accordance with the policies, directions and goals set.
3. Supervise the preparation of financial reports for the auditor to audit or review. and attend a meeting with the auditor to consider the said financial statements before the auditor leads the meeting with the Audit Committee.
4. Support and encourage employees to have the opportunity to develop their professional skills and knowledge. and appropriate skills.
5. Consider and present the annual budget and investment to the Board of Directors. for approval.
6. Supervise, promote and support the Board of Directors, executives and employees to have knowledge and understanding of various policies. and the company's regulations.
7. Review the Executive Board Charter. so that the guidelines for performing duties are appropriate and consistent with the current situation.
8. Arrange for an evaluation of the performance of the Executive Committee and report the evaluation results to the Nomination and Remuneration Committee. and the Board of Directors to consider the annual performance.



## 9. Internal control and related party transactions

### Internal control

The Board of Directors hired P&L Co., Ltd. to inspect the Company's internal control system. It had been concluded that from the evaluation of the Company's internal control system in various aspects, 5 elements were as follows:

1. Control Environment
2. Risk Assessment
3. Control Activities
4. Information and Communication
5. Monitoring Activities

P&L Corporation Co., Ltd. presented the internal control assessment information to the Audit Committee. at the Audit Committee meeting on February 15, 2023 and presented to the Board of Directors at the 343<sup>rd</sup> Meeting on 17<sup>th</sup>February 2023. Audit Committee and the Board of Directors agreed that The Company's internal control system is adequate and appropriate. The company has provided enough personnel to operate the system efficiently. And The company has an internal control system in monitoring control. Supervise the operations of the company to be able to protect assets from being used by directors or executives wrongfully or without authority. Including transactions with persons who may have conflicts and connected persons. enough for internal control in other topics The Board of Directors considers that the Company has sufficient internal control as well.

In addition, the company's auditor, Dharmniti Auditing Company Limited, who audits the quarterly and annual financial statements for the year 2022, has commented in the audit report that The company has no flaws in the internal control system.

### Head of the Internal Audit

#### Opinion of the Audit Committee regarding the head of the Internal Audit Department

The Audit Committee has ensured that the head of the internal Audit Department had educational qualifications, experience and training that are appropriate and sufficient for performing duties. However, the consideration and approval of the appointment, removal and transfer of the head of the internal audit unit must be approved by the Audit Committee. The qualifications of the person holding the position of internal audit supervisor appear in Attachment 3.

### Related party transactions

Year 2022, the Company has no related transactions.

## บริษัท โรงพยาบาลเอกชล จำกัด (มหาชน)

แบบประเมินความเพียงพอของระบบการควบคุมภายในของบริษัท ตามแนวคิดของ COSO (The Committee of Sponsoring Organizations of the Tread way Commission) ทั้ง 5 ส่วน ได้แก่

- การควบคุมภายในองค์กร (Control Environment)
- การประเมินความเสี่ยง (Risk Assessment)
- การควบคุมการปฏิบัติงาน (Control Activities)
- ระบบสารสนเทศและการสื่อสารข้อมูล (Information & Communication)
- และระบบการติดตาม (Monitoring Activities)

แบบประเมินนี้ผ่านการพิจารณาจากคณะกรรมการตรวจสอบและคณะกรรมการบริษัท ซึ่งเป็นความเห็นของคณะกรรมการบริษัทเกี่ยวกับความเพียงพอของระบบควบคุมภายในของบริษัท

สภาพแวดล้อมการควบคุม (Control Environment)

01. ความยึดมั่นในคุณค่าของความซื่อตรง (Integrity) และจริยธรรม

คำถาม	ใช่	ไม่ใช่
<p><b>1.1 คณะกรรมการและผู้บริหาร กำหนดแนวทางปฏิบัติตามหลักความซื่อตรง และการรักษาจรรยาบรรณ</b></p> <p><b>1.1.1 การปฏิบัติหน้าที่ประจำวัน และการตัดสินใจในเรื่องต่าง ๆ ตามหลักความซื่อตรง และการรักษาจรรยาบรรณ</b></p> <p>คำอธิบาย: คณะกรรมการบริษัทได้มีการกำหนดและประกาศใช้นโยบายที่สำคัญ คู่มือจรรยาบรรณธุรกิจ มาตรการดำเนินการ เพื่อกำหนดใช้ในองค์กร อ้างอิง</p> <p>1) คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p> <p>2) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p>	✓	
<p><b>1.1.2 การปฏิบัติต่อลูกค้า ลูกค้า และบุคคลภายนอก ตามหลักความซื่อตรง และการรักษาจรรยาบรรณ</b></p> <p>คำอธิบาย: คณะกรรมการบริษัทได้มีการกำหนดและประกาศใช้นโยบายที่สำคัญ เพื่อกำหนดใช้ในการปฏิบัติต่อผู้มีส่วนได้เสียของบริษัทฯ อ้างอิง</p> <p>1) คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p> <p>2) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p>	✓	
<p><b>1.2 ข้อกำหนดที่เป็นลายลักษณ์อักษรให้ผู้บริหารและพนักงานปฏิบัติหน้าที่ด้วยความซื่อตรงและรักษาจรรยาบรรณ</b></p> <p><b>1.2.1 มีข้อกำหนดเกี่ยวกับจริยธรรม สำหรับผู้บริหารและพนักงานที่เหมาะสม</b></p> <p>คำอธิบาย: บริษัทฯ ได้กำหนดให้กรรมการ ผู้บริหาร และพนักงานทุกคน ต้องปฏิบัติตามบทบาทความรับผิดชอบที่กำหนดไว้ โดยหากไม่ปฏิบัติตามหรือประพฤติไม่เหมาะสม บริษัทฯ มีการกำหนดมาตรการและบทลงโทษอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p> <p>2) คู่มือพนักงาน (SD-HRD-04) หัวข้อ วินัยและโทษ</p>	✓	

คำถาม	ใช่	ไม่ใช่
<p>1.2 ข้อกำหนดที่เป็นลายลักษณ์อักษรให้ผู้บริหารและพนักงานปฏิบัติหน้าที่ด้วยความซื่อตรงและรักษาจรรยาบรรณ</p> <p>1.2.2 มีข้อกำหนดห้ามผู้บริหารและพนักงานปฏิบัติตนในลักษณะที่อาจก่อให้เกิดความขัดแย้งทางผลประโยชน์กับกิจการ ซึ่งรวมถึงการห้ามคอร์รัปชันอันทำให้เกิดความเสียหายต่อบริษัท</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายที่เกี่ยวข้องกับความขัดแย้งทางผลประโยชน์ และนโยบายต่อต้านการทุจริตและการคอร์รัปชัน โดยมีบทลงโทษที่เหมาะสมหากมีการฝ่าฝืนข้อกำหนดไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p> <p>2) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p> <p>3) คู่มือพนักงาน (SD-HRD-04) หัวข้อ วินัยและโทษ</p> <p>4) คู่มือมาตรการต่อต้านการทุจริตคอร์รัปชัน ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 334 ณ วันที่ 20 ธันวาคม 2564 วาระที่ 8.5</p>	✓	
<p>1.2.3 มีบทลงโทษที่เหมาะสมหากมีการฝ่าฝืนข้อกำหนดข้างต้น</p> <p>คำอธิบาย: บริษัทฯ กำหนดบทลงโทษที่เหมาะสมหากมีการฝ่าฝืนข้อกำหนดข้างต้นไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p> <p>2) คู่มือพนักงาน (SD-HRD-04) หัวข้อ วินัยและโทษ</p>	✓	
<p>1.2.4 มีการสื่อสาร ทบทวน และเผยแพร่ ข้อกำหนดและบทลงโทษข้างต้น ให้ผู้บริหาร พนักงาน และบุคคลภายนอกได้รับทราบ ตามระยะเวลาที่กำหนดไว้</p> <p>คำอธิบาย: บริษัทฯ มีการสื่อสารข้อกำหนดและบทลงโทษข้างต้นให้ผู้บริหารและพนักงานทุกคน รวมทั้งเผยแพร่ Code of Conduct ให้แก่พนักงานได้รับทราบ ผ่านช่องทางสื่อสารของบริษัท เช่น การปฐมนิเทศพนักงานใหม่ ข้อบังคับเกี่ยวกับการทำงาน การประชุมต่างๆ ของบริษัท อีกทั้ง มีการสื่อสารข้อกำหนดด้านจรรยาบรรณและบทลงโทษให้กับบุคคลภายนอกผ่าน website : ir.aikchol.com</p>	✓	



คำถาม	ใช่	ไม่ใช่
<b>1.3 กระบวนการติดตามและประเมินผลการปฏิบัติตามข้อกำหนด</b>		
<p><b>1.3.1 มีการติดตามและประเมินผลโดยหน่วยงานตรวจสอบภายใน หรือหน่วยงานกำกับดูแลการปฏิบัติ (Compliance Unit)</b></p> <p>คำอธิบาย: บริษัทฯ กำหนดให้มีการตรวจสอบภายในและติดตามผลการตรวจสอบภายใน โดยบริษัทฯ มีฝ่ายตรวจสอบภายในของบริษัทฯ อีกทั้ง ได้แต่งตั้ง บริษัท พีแอนด์แอล อินเทอร์เนอล ออดิท จำกัด เป็นผู้ทำหน้าที่ในการตรวจสอบภายในอีกทางหนึ่ง ซึ่งผู้ตรวจสอบภายในมีความเห็นว่าพนักงานและผู้บริหารของบริษัทฯ ปฏิบัติงานเป็นไปด้วยความโปร่งใส มีคุณธรรมและจริยธรรมอย่างเหมาะสม</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</li> <li>2) แบบประเมินตนเองของคณะกรรมการ</li> <li>3) แบบประเมินผลการปฏิบัติงานตำแหน่งงานต่างๆ ประจำปี 2564</li> </ol>	✓	
<p><b>1.3.2 มีการประเมินตนเองโดยผู้บริหารและพนักงาน</b></p> <p>คำอธิบาย: พนักงานมีการประเมินตนเองประจำปี 2565 อีกทั้ง มีการอบรมการปฏิบัติงานตาม Code of Conduct ได้แก่ ด้านคุณธรรม จริยธรรม และความซื่อสัตย์ และทดสอบอย่างเหมาะสม ทั้งนี้ มีการประเมินตนเองของผู้บริหารและกรรมการ อย่างชัดเจน</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) แบบประเมินตนเองของคณะกรรมการ</li> <li>2) แบบประเมินผลการปฏิบัติงานตำแหน่งงานต่างๆ ประจำปี 2564</li> <li>3) การอบรมการปฏิบัติงานตาม Code of Conduct</li> </ol>	✓	
<p><b>1.3.3 มีการประเมินโดยผู้เชี่ยวชาญที่เป็นอิสระจากภายนอกบริษัท</b></p> <p>คำอธิบาย: บริษัทฯ มีการประเมินการปฏิบัติตาม Code of Conduct โดยผู้เชี่ยวชาญที่เป็นอิสระจากภายนอก ได้แก่ บริษัท พีแอนด์แอล อินเทอร์เนอล ออดิท จำกัด ซึ่งเข้าตรวจสอบระบบการควบคุมภายในและมีความเห็นว่าผู้บริหารและพนักงานมีการปฏิบัติตามหลักจรรยาบรรณในการดำเนินธุรกิจอย่างเหมาะสม</p> <p>อ้างอิง รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - ปี 2565</p>	✓	
<b>1.4 การจัดการอย่างทันเวลา หากพบการไม่ปฏิบัติตามข้อกำหนดเกี่ยวกับความซื่อตรงและการรักษาจรรยาบรรณ</b>		
<p><b>1.4.1 มีกระบวนการที่ทำให้สามารถตรวจพบการฝ่าฝืนได้ภายในเวลาที่เหมาะสม</b></p> <p>คำอธิบาย: บริษัทฯ มีการประเมินการควบคุมภายในจากผู้ตรวจสอบภายใน ได้แก่ บริษัท พีแอนด์แอล อินเทอร์เนอล ออดิท จำกัด และการตรวจสอบภายในจากหน่วยงานตรวจสอบภายในของบริษัทฯ อีกทั้ง มีการกำหนดคู่มือพนักงาน และคู่มือปฏิบัติงานให้พนักงานทุกคนปฏิบัติตาม โดยกำหนดสายการบังคับบัญชาให้หัวหน้างานตรวจสอบผู้ได้บังคับบัญชาอย่างสม่ำเสมอ</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - ปี 2565</li> <li>2) โครงสร้างองค์กร</li> <li>3) คู่มือพนักงาน</li> <li>4) ระเบียบปฏิบัติงานของแต่ละหน่วยงาน</li> </ol>	✓	



คำถาม	ใช่	ไม่ใช่
<p><b>1.4 การจัดการอย่างทันเวลา หากพบการไม่ปฏิบัติตามข้อกำหนดเกี่ยวกับความซื่อตรงและการรักษาจรรยาบรรณ</b></p> <p><b>1.4.2 มีกระบวนการที่ทำให้สามารถลงโทษหรือจัดการกับการฝ่าฝืนได้อย่างเหมาะสมภายในเวลาอันควร</b></p> <p>คำอธิบาย: บริษัทฯ กำหนดบทลงโทษและกระบวนการจัดการเมื่อมีการฝ่าฝืนข้อกำหนดตามที่บริษัทฯ กำหนด ไว้เป็นลายลักษณ์อักษรอย่างชัดเจนและเหมาะสม</p> <p>อ้างอิง</p> <p>1) คู่มือการกำกับดูแลกิจการที่ดี หัวข้อ นโยบายคุ้มครองและให้ความเป็นธรรมแก่พนักงานที่แจ้งข้อมูลหรือให้เบาะแสเกี่ยวกับการทุจริตหรือไม่ปฏิบัติตามกฎหมาย กฎระเบียบ ข้อบังคับ และจรรยาบรรณบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p> <p>2) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) หัวข้อ การแจ้งเบาะแสหรือข้อร้องเรียน ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p> <p>3) คู่มือพนักงาน (SD-HRD-04) หัวข้อ วินัยและโทษ</p>	✓	
<p><b>1.4.3 มีการแก้ไขการกระทำที่ขัดต่อหลักความซื่อตรงและการรักษาจรรยาบรรณอย่างเหมาะสม ภายในเวลาอันควร</b></p> <p>คำอธิบาย: บริษัทฯ กำหนดกระบวนการจัดการและการแก้ไขการกระทำที่ขัดต่อหลักความซื่อตรงและการรักษาจรรยาบรรณอย่างเหมาะสม โดยกำหนดวิธีการรายงานและบทลงโทษอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p> <p>2) จรรยาบรรณบริษัท โรงพยาบาลเอกชล จำกัด (มหาชน) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.3</p> <p>3) คู่มือพนักงาน (SD-HRD-04) หัวข้อ วินัยและโทษ</p>	✓	

02. คณะกรรมการมีความเป็นอิสระจากฝ่ายบริหาร และทำหน้าที่กำกับดูแล (Oversight) และพัฒนาการดำเนินการด้านการควบคุมภายใน

คำถาม	ใช่	ไม่ใช่
<p><b>2.1 การกำหนดบทบาทหน้าที่ของคณะกรรมการแยกจากฝ่ายบริหาร</b></p> <p>2.1.1 มีการกำหนดบทบาทหน้าที่ของคณะกรรมการแยกจากฝ่ายบริหาร โดยได้สงวนสิทธิ์อำนาจเฉพาะของคณะกรรมการบริษัทไว้อย่างชัดเจน</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดขอบเขตอำนาจ หน้าที่ และความรับผิดชอบของคณะกรรมการบริษัท และคณะกรรมการชุดย่อย แยกจากฝ่ายบริหารไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) ญัตติคณะกรรมการบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.2</p> <p>2) ญัตติคณะกรรมการตรวจสอบ และญัตติคณะกรรมการบริหาร ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</p>	✓	
<p><b>2.2 การกำหนดเป้าหมายการดำเนินธุรกิจที่ชัดเจนและวัดผลได้</b></p> <p>2.2.1 มีคณะกรรมการบริษัทกำกับดูแลให้มีการกำหนดเป้าหมายการดำเนินธุรกิจที่ชัดเจนและวัดผลได้ เพื่อเป็นแนวทางในการปฏิบัติงานของผู้บริหารและพนักงาน</p> <p>คำอธิบาย: คณะกรรมการบริษัทได้พิจารณาอนุมัติแผนยุทธศาสตร์ งบประมาณรายได้ ประจำปี 2565 ซึ่งมีการกำหนดเป้าหมายในการดำเนินธุรกิจ ตลอดจนประมาณการรายได้ไว้อย่างชัดเจนและวัดผลได้</p> <p>อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 วันที่ 10 พฤศจิกายน 2565</p>	✓	
<p><b>2.3 การกำหนดบทบาทหน้าที่ของ คณะกรรมการ คณะกรรมการตรวจสอบ ผู้สอบบัญชี ผู้ตรวจสอบภายใน และผู้บริหาร ตามกฎหมาย ญัตติ</b></p> <p>2.3.1 มีคณะกรรมการบริษัทกำกับดูแลให้บริษัทกำหนดบทบาทหน้าที่ของคณะกรรมการและผู้บริหารให้ถูกต้องตามกฎหมาย ญัตติ ซึ่งครอบคลุมบทบาทที่สำคัญของคณะกรรมการตรวจสอบ ผู้สอบบัญชี ผู้ตรวจสอบภายใน และผู้รับผิดชอบต่อรายงานทางการเงิน</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดขอบเขต และความรับผิดชอบของคณะกรรมการบริษัท และคณะกรรมการชุดย่อย ไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) ญัตติคณะกรรมการบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.2</p> <p>2) ญัตติคณะกรรมการตรวจสอบ และญัตติคณะกรรมการบริหาร ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</p>	✓	

คำถาม	ใช่	ไม่ใช่
<p>2.4 ผู้มีความรู้เกี่ยวกับธุรกิจของบริษัท และมีความเชี่ยวชาญที่เป็นประโยชน์ต่อบริษัท</p> <p>2.4.1 มีคณะกรรมการบริษัทเป็นผู้มีความรู้เกี่ยวกับธุรกิจของบริษัท และมีความเชี่ยวชาญที่เป็นประโยชน์ต่อบริษัท หรือสามารถขอคำแนะนำจากผู้เชี่ยวชาญในเรื่องนั้น ๆ ได้</p> <p>คำอธิบาย: คณะกรรมการบริษัทเป็นผู้มีความรู้เกี่ยวกับธุรกิจของบริษัท ทั้งทางด้านทางการแพทย์ ด้านบัญชี และการเงิน ด้านเศรษฐศาสตร์ ด้านกฎหมาย ด้านการขายและการตลาด ด้านการบริหาร อีกทั้ง มีความเชี่ยวชาญที่เป็นประโยชน์ต่อบริษัทอย่างเหมาะสม</p> <p>อ้างอิง แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>2.5 องค์ประกอบของคณะกรรมการของบริษัท</p> <p>2.5.1 มีคณะกรรมการอิสระที่มีความรู้ ความสามารถ น่าเชื่อถือ และมีความเป็นอิสระในการปฏิบัติหน้าที่อย่างแท้จริง ไม่มีความสัมพันธ์ทางธุรกิจกับบริษัท ไม่มีความสัมพันธ์อื่นใด อันอาจมีอิทธิพลต่อการใช้ดุลยพินิจและปฏิบัติหน้าที่อย่างเป็นอิสระ ในจำนวนที่เหมาะสมเพียงพอ</p> <p>คำอธิบาย: คณะกรรมการอิสระทุกท่านมีความรู้ ความสามารถ น่าเชื่อถือ และมีความเป็นอิสระในการปฏิบัติหน้าที่อย่างแท้จริง ไม่มีความสัมพันธ์ทางธุรกิจกับบริษัท ไม่มีความสัมพันธ์อื่นใด อันอาจมีอิทธิพลต่อการใช้ดุลยพินิจและปฏิบัติหน้าที่อย่างเป็นอิสระ</p> <p>อ้างอิง แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>2.6 ความเพียงพอของคณะกรรมการบริษัทในการกำกับดูแล การพัฒนา และปฏิบัติเรื่องการควบคุมภายใน</p> <p>2.6.1 มีคณะกรรมการบริษัทกำกับดูแล การพัฒนา และปฏิบัติเรื่องการควบคุมภายใน ในบริษัท ซึ่งครอบคลุมทั้งการสร้างสภาพแวดล้อมการควบคุมการประเมินความเสี่ยง กิจกรรมการควบคุม ข้อมูลและการสื่อสาร และการติดตาม</p> <p>คำอธิบาย: คณะกรรมการบริษัทมีการติดตามการประเมินการควบคุมภายใน ทั้งทางด้าน การตรวจสอบภายในและการตรวจสอบบัญชีเป็นรายไตรมาส อีกทั้ง มีการแต่งตั้งคณะกรรมการชุดย่อย ได้แก่ คณะกรรมการตรวจสอบ คณะกรรมการสรรหาและพิจารณาค่าตอบแทน คณะกรรมการความเสี่ยง</p> <p>อ้างอิง รายงานการประชุมคณะกรรมการ ประจำปี 2564 และ 2565</p>	✓	

03. มีโครงสร้างสายการรายงาน การกำหนดอำนาจในการสั่งการและความรับผิดชอบที่เหมาะสมเพื่อให้บริษัทบรรลุวัตถุประสงค์ ภายใต้การกำกับดูแล (Oversight) ของคณะกรรมการ

คำถาม	ใช่	ไม่ใช่
<p><b>3.1 การกำหนดโครงสร้างบริษัทที่สนับสนุนการบรรลุวัตถุประสงค์ของบริษัท</b></p> <p>3.1.1 ผู้บริหารระดับสูงมีการกำหนดโครงสร้างบริษัทที่สนับสนุนการบรรลุวัตถุประสงค์ของบริษัท โดยพิจารณาถึงความเหมาะสมทั้งทางธุรกิจและกฎหมาย รวมถึงการจัดให้มีการควบคุมภายในอย่างมีประสิทธิภาพ เช่น แบ่งแยกหน้าที่ในส่วนงานที่สำคัญ ซึ่งทำให้เกิดการตรวจสอบถ่วงดุลระหว่างกัน มีงานตรวจสอบภายในที่ขึ้นตรงกับกรมการตรวจสอบ และมีสายการรายงานที่ชัดเจน เป็นต้น</p> <p><i>คำอธิบาย: คณะกรรมการบริษัทได้กำหนดโครงสร้างองค์กรให้สอดคล้องกับการปฏิบัติงานของบริษัท โดยแบ่งแยกหน้าที่ในส่วนงานที่สำคัญออกจากกันอย่างชัดเจน ทั้งนี้ บริษัทฯ กำหนดให้ฝ่ายตรวจสอบภายในปฏิบัติหน้าที่โดยมีสายการบังคับบัญชาขึ้นตรงต่อคณะกรรมการตรวจสอบอย่างเหมาะสม</i></p> <p><i>อ้างอิง 1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</i></p> <p><i>2) ฎบัตรคณะกรรมการบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.2</i></p> <p><i>3) ฎบัตรคณะกรรมการตรวจสอบ และฎบัตรคณะกรรมการบริหาร ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</i></p>	✓	
<p><b>3.2 การกำหนดสายการรายงานในบริษัท</b></p> <p>3.2.1 มีการกำหนดสายการรายงาน โดยพิจารณาถึงความเหมาะสมเกี่ยวกับอำนาจหน้าที่ความรับผิดชอบ และการสื่อสารข้อมูล จากผู้บริหารระดับสูง</p> <p><i>คำอธิบาย: บริษัทฯ มีการกำหนดสายการบังคับบัญชา ตลอดจนการรายงานภายในบริษัท สอดคล้องกับอำนาจหน้าที่ความรับผิดชอบ และการสื่อสารข้อมูล จากผู้บริหารระดับสูง อย่างชัดเจน</i></p> <p><i>อ้างอิง 1) โครงสร้างองค์กร</i></p> <p><i>2) Job description ของพนักงานทุกระดับ</i></p>	✓	



คำถาม	ใช่	ไม่ใช่
3.3 การกำหนด มอบหมาย และจำกัดอำนาจหน้าที่และความรับผิดชอบระหว่างคณะกรรมการบริษัท ผู้บริหารระดับสูง ผู้บริหาร และพนักงาน		
<p>3.3.1 มีการกำหนด มอบหมาย และจำกัดอำนาจหน้าที่และความรับผิดชอบอย่างเหมาะสมระหว่างคณะกรรมการบริษัท ผู้บริหารระดับสูง ผู้บริหาร และพนักงาน</p> <p>คำอธิบาย: : บริษัทฯ มีการกำหนดอำนาจอนุมัติ โดยมอบหมาย และจำกัดอำนาจหน้าที่และความรับผิดชอบระหว่างคณะกรรมการบริษัท ผู้บริหารระดับสูง ผู้บริหาร และพนักงาน</p> <p>อ้างอิง 1) Job description ของพนักงานทุกระดับ</p> <p>2) ญัตติคณะกรรมการบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.2</p> <p>3) ญัตติคณะกรรมการตรวจสอบ และกฏบัตรคณะกรรมการบริหาร ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</p> <p>4) อำนาจอนุมัติในแต่ละกระบวนการ</p> <p>**ทั้งนี้ อยู่ระหว่างการทบทวนและรวบรวมจัดทำตารางอำนาจอนุมัติของทั้งบริษัท ซึ่งจะดำเนินการแล้วเสร็จภายในไตรมาสที่ 2/2566</p>		✓

04. ความมุ่งมั่นในการมุ่งใจ พัฒนาและการรักษาบุคลากรที่มีความรู้ความสามารถ

คำถาม	ใช่	ไม่ใช่
4.1 การปฏิบัติเพื่อจัดหา พัฒนา และรักษาบุคลากรที่มีความรู้		
<p>4.1.1 มีนโยบายและวิธีการปฏิบัติเพื่อจัดหา พัฒนา และรักษาบุคลากรที่มีความรู้ความสามารถที่เหมาะสม และมีกระบวนการสอบทานนโยบายและวิธีการปฏิบัติกันอย่างสม่ำเสมอ</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดขั้นตอนการปฏิบัติงานเกี่ยวกับการสรรหาและการพัฒนาทรัพยากรบุคคลอย่างเป็นลายลักษณ์อักษรชัดเจน อีกทั้ง มีการกำหนดแผนการฝึกอบรมประจำปี 2564 โดยมีการติดตามการพัฒนาและฝึกอบรมให้เป็นไปตามแผนที่กำหนด</p> <p>อ้างอิง</p> <p>1) การรับสมัครพนักงาน (WI-HRD-001)</p> <p>2) การประเมินขั้นผู้ตำแหน่ง (WI-HRD-022)</p> <p>3) การพัฒนาฝึกอบรมภายใน (WP-HRD-008)</p> <p>4) การพัฒนาบุคลากรใหม่ (ปฐมนิเทศ) (WP-HRD-028)</p> <p>5) การจัดทำรายงานสรุปอบรม (WP-HRD-029)</p> <p>6) แผนการฝึกอบรมประจำปี 2564</p>	✓	



คำถาม	ใช่	ไม่ใช่
<p><b>4.2 การประเมินผลการปฏิบัติงาน การให้แรงจูงใจ หรือรางวัลต่อบุคลากรที่มีผลการปฏิบัติงานดี</b></p> <p>4.2.1 มีกระบวนการประเมินผลการปฏิบัติงาน การให้แรงจูงใจหรือรางวัลต่อบุคลากรที่มีผลการปฏิบัติงานดี และการจัดการต่อบุคลากรที่มีผลงานไม่บรรลุเป้าหมาย รวมถึงการสื่อสารกระบวนการเหล่านี้ให้ผู้บริหาร และพนักงานทราบ</p> <p>คำอธิบาย: บริษัทฯ มีกระบวนการประเมินผลการปฏิบัติงานประจำปี โดยพิจารณาผลตอบแทนตามผลการปฏิบัติงาน อีกทั้ง มีการสื่อสารให้ผู้ที่เกี่ยวข้องรับทราบอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) หลักเกณฑ์ในการประเมินผลการปฏิบัติงานประจำปี/การปรับเงินเดือนและการจ่ายโบนัสประจำปี 2564 ซึ่งผ่านการอนุมัติจากประธานกรรมการบริหาร</p> <p>2) แบบประเมินผลการปฏิบัติงานประจำปี 2564</p>	✓	
<p><b>4.3 การแก้ไขปัญหา หรือเตรียมพร้อมสำหรับการขาดบุคลากรที่มีความรู้และความสามารถ</b></p> <p>4.3.1 มีกระบวนการแก้ไขปัญหาหรือเตรียมพร้อมสำหรับการขาดบุคลากรที่มีความรู้และความสามารถ ที่เหมาะสมอย่างทันเวลา</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดขั้นตอนการปฏิบัติงานเกี่ยวกับการสรรหาและการพัฒนาทรัพยากรบุคลากร อีกทั้ง มีการวางแผนอัตรากำลังพลประจำปี 2564 ตลอดจนการกำหนดนโยบายด้านแผนการสืบทอดตำแหน่ง ไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) การรับสมัครพนักงาน (WI-HRD-001)</p> <p>2) การประเมินขั้นผู้ตำแหน่ง (WI-HRD-022)</p> <p>3) การพัฒนาฝึกอบรมภายใน (WP-HRD-008)</p> <p>4) การพัฒนาบุคลากรใหม่ (ปฐมนิเทศ) (WP-HRD-028)</p> <p>5) การจัดทำรายงานสรุปอบรม (WP-HRD-029)</p> <p>6) แผนการฝึกอบรมประจำปี 2564</p> <p>7) นโยบายด้านแผนการสืบทอดตำแหน่ง (Succession plan) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 328 ณ วันที่ 15 กุมภาพันธ์ 2564</p>	✓	

คำถาม	ใช่	ไม่ใช่
<b>4.4 การสรรหา พัฒนา และรักษาผู้บริหารและพนักงานทุกคน</b>		
<p><b>4.4.1 มีกระบวนการสรรหา พัฒนา และรักษาผู้บริหารและพนักงานทุกคน รวมถึงการจัดระบบที่ปรึกษา (Mentoring) และการฝึกอบรม</b></p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดกระบวนการสรรหาบุคลากร และการพัฒนาบุคลากร อีกทั้ง กำหนดแผนฝึกอบรมประจำปี 2564 ตลอดจน การกำหนดนโยบายด้านแผนการสืบทอดตำแหน่งไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) การรับสมัครพนักงาน (WI-HRD-001)</li> <li>2) การประเมินขั้นผู้ตำแหน่ง (WI-HRD-022)</li> <li>3) การพัฒนาฝึกอบรมภายใน (WP-HRD-008)</li> <li>4) การพัฒนาบุคลากรใหม่ (ปฐมนิเทศ) (WP-HRD-028)</li> <li>5) การจัดทำรายงานสรุปอบรม (WP-HRD-029)</li> <li>6) แผนการฝึกอบรมประจำปี 2564</li> <li>7) นโยบายด้านแผนการสืบทอดตำแหน่ง (Succession plan) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 328 ณ วันที่ 15 กุมภาพันธ์ 2564</li> </ol>	✓	
<b>4.5 การสรรหาผู้สืบทอดตำแหน่ง (Succession Plan)</b>		
<p><b>4.5.1 มีแผนการ และกระบวนการสรรหาผู้สืบทอดตำแหน่ง</b></p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายการวางแผนการสืบทอดตำแหน่งไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง นโยบายด้านแผนการสืบทอดตำแหน่ง (Succession plan) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 328 ณ วันที่ 15 กุมภาพันธ์ 2564</p>	✓	

05. บุคลากรมีหน้าที่และรับผิดชอบในการควบคุมภายใน เพื่อให้บรรลุตามวัตถุประสงค์ของบริษัท

คำถาม	ใช่	ไม่ใช่
<p><b>5.1 การสื่อสารเชิงบังคับ ให้บุคลากรมีความรับผิดชอบต่อการควบคุมภายใน และการปรับปรุงแก้ไขกระบวนการปฏิบัติ</b></p> <p>5.1.1 คณะกรรมการ และผู้บริหารมีกระบวนการและสื่อสารเชิงบังคับให้บุคลากรทุกคนมีความรับผิดชอบต่อการควบคุมภายใน และจัดให้มีการปรับปรุงแก้ไขกระบวนการปฏิบัติ ในกรณีที่เป็น</p> <p>คำอธิบาย: บริษัทฯ ได้ให้ความสำคัญกับการควบคุมภายในและการตรวจสอบภายในที่มีประสิทธิภาพ ถูกต้องและเชื่อถือได้ โดยมีการสื่อสารเชิงบังคับให้พนักงานรับผิดชอบต่อหน้าที่ของตนและกระบวนการที่เกี่ยวข้อง และกำหนดระเบียบปฏิบัติงานของแต่ละหน่วยงานไว้เป็นลายลักษณ์อักษรเพื่อให้เป็นแนวทางในการปฏิบัติงาน โดยบริษัทฯ กำหนดคหหลวงโทษกรณีไม่ปฏิบัติตามไว้อย่างชัดเจน</p> <p>อ้างอิง</p> <p>1) ระเบียบปฏิบัติงานของแต่ละหน่วยงาน</p> <p>2) คู่มือพนักงาน</p>	✓	
<p><b>5.2 การกำหนดตัวชี้วัดผลการปฏิบัติงาน การสร้างแรงจูงใจ และการให้รางวัล</b></p> <p>5.2.1 มีคณะกรรมการ และผู้บริหารกำหนดตัวชี้วัดผลการปฏิบัติงาน การสร้างแรงจูงใจ และการให้รางวัล ที่เหมาะสม โดยพิจารณาทั้งเรื่องการปฏิบัติตามจริยธรรม และวัตถุประสงค์ในระยะสั้นและระยะยาวของบริษัท</p> <p>คำอธิบาย: บริษัทฯ ได้กำหนดตัวชี้วัดผลการปฏิบัติงาน การปรับเงินเดือน การเลื่อนตำแหน่งงาน และการจ่ายโบนัส เพื่อสร้างแรงจูงใจและการให้รางวัลโดยพิจารณาทั้งเรื่องการปฏิบัติตามจริยธรรม และวัตถุประสงค์ในระยะสั้นและระยะยาวของบริษัท</p> <p>อ้างอิง</p> <p>1) หลักเกณฑ์ในการประเมินผลการปฏิบัติงานประจำปี/การปรับเงินเดือนและการจ่ายโบนัสประจำปี 2564 ซึ่งผ่านการอนุมัติจากประธานกรรมการบริหาร</p> <p>2) แบบประเมินผลการปฏิบัติงานประจำปี 2564</p>	✓	
<p><b>5.3 การประเมินแรงจูงใจ และการให้รางวัลอย่างต่อเนื่อง โดยเน้นให้สามารถเชื่อมโยงกับความสำเร็จของหน้าที่ในการปฏิบัติ</b></p> <p>5.3.1 คณะกรรมการ และผู้บริหาร มีการประเมินแรงจูงใจและการให้รางวัลอย่างต่อเนื่องโดยเน้นให้สามารถเชื่อมโยงกับความสำเร็จของหน้าที่ในการปฏิบัติตามความควบคุมภายในด้วย</p> <p>คำอธิบาย: การประเมินผลการปฏิบัติงานประจำปีมีการประเมินแรงจูงใจและการให้รางวัลตามผลการปฏิบัติงาน ตลอดจนหน้าที่ในการปฏิบัติตามนโยบาย/ระเบียบปฏิบัติงานที่บริษัทฯ กำหนด</p> <p>อ้างอิง</p> <p>1) หลักเกณฑ์ในการประเมินผลการปฏิบัติงานประจำปี/การปรับเงินเดือนและการจ่ายโบนัสประจำปี 2564 ซึ่งผ่านการอนุมัติจากประธานกรรมการบริหาร</p> <p>2) แบบประเมินผลการปฏิบัติงานประจำปี 2564</p>	✓	

คำถาม	ใช่	ไม่ใช่
5.4 การพิจารณาไม่ให้มีการสร้างแรงกดดันที่มากเกินไปในการปฏิบัติหน้าที่		
5.4.1 คณะกรรมการบริษัทและผู้บริหารได้มีการพิจารณา "ไม่ให้" มีการสร้างแรงกดดันที่มากเกินไปในการปฏิบัติหน้าที่ของบุคลากรแต่ละคน <i>คำอธิบาย: การประเมินผลการปฏิบัติงานประจำปี มีการประเมินตามผลสำเร็จของงานซึ่งสามารถปฏิบัติได้จริง โดยบริษัทฯ มีนโยบายให้แรงจูงใจสามารถให้พนักงานปฏิบัติงานได้เต็มประสิทธิภาพมากกว่าการสร้างแรงกดดันให้พนักงานปฏิบัติงานได้ตามเป้าหมาย</i> <i>อ้างอิง</i> 1) หลักเกณฑ์ในการประเมินผลการปฏิบัติงานประจำปี/การปรับเงินเดือนและการจ่ายโบนัสประจำปี 2564 ซึ่งผ่านการอนุมัติจากประธานกรรมการบริหาร 2) แบบประเมินผลการปฏิบัติงานประจำปี 2564	✓	

### การประเมินความเสี่ยง (Risk Assessment)

06. กำหนดวัตถุประสงค์ไว้อย่างชัดเจนเพียงพอ เพื่อให้สามารถระบุและประเมินความเสี่ยงต่าง ๆ ที่เกี่ยวข้องกับการบรรลุวัตถุประสงค์ของบริษัท

คำถาม	ใช่	ไม่ใช่
6.1 การเปิดเผยข้อมูล และการปฏิบัติตามมาตรฐานการบัญชี และเหมาะสมกับธุรกิจ		
6.1.1 มีการปฏิบัติตามมาตรฐานการบัญชีที่รับรองโดยทั่วไป และเหมาะสมกับธุรกิจในขณะนั้น โดยแสดงได้ว่ารายการในรายงานทางการเงินมีตัวตนจริง ครบถ้วน แสดงถึงสิทธิหรือภาระผูกพันของบริษัทได้ถูกต้อง มีมูลค่าเหมาะสม และเปิดเผยข้อมูลถูกต้องครบถ้วน <i>คำอธิบาย: รายงานของผู้สอบบัญชีรับอนุญาตและงบการเงิน สำหรับปี 2564 ได้รับการสอบทานจากผู้สอบบัญชีรับอนุญาต ได้แก่ บริษัท สอบบัญชีธรรมนิติ จำกัด โดยได้ถูกจัดทำขึ้นตามมาตรฐานบัญชีที่บังคับใช้กับบริษัทที่จดทะเบียนในตลาดหลักทรัพย์แห่งประเทศไทย อ้างอิง รายงานการสอบทานข้อมูลทางการเงินโดยผู้สอบบัญชีรับอนุญาต และงบการเงินสิ้นสุด ณ วันที่ 31 ธันวาคม 2564 ซึ่งผ่านการอนุมัติจากคณะกรรมการบริษัท ครั้งที่ 335 ณ วันที่ 18 กุมภาพันธ์ 2565 วาระที่ 4.3</i>	✓	
6.2 สาระสำคัญของรายการทางการเงิน		
6.2.1 มีการกำหนดสาระสำคัญของรายการทางการเงิน โดยพิจารณาถึงปัจจัยที่สำคัญ เช่น ผู้ใช้รายงานทางการเงิน ขนาดของรายการ แนวโน้มของธุรกิจ <i>คำอธิบาย: รายงานของผู้สอบบัญชีรับอนุญาตและงบการเงิน สำหรับปี 2564 ได้รับการสอบทานจากผู้สอบบัญชีรับอนุญาต ได้แก่ บริษัท สอบบัญชีธรรมนิติ จำกัด โดยได้ถูกจัดทำขึ้นตามมาตรฐานบัญชีที่บังคับใช้กับบริษัทที่จดทะเบียนในตลาดหลักทรัพย์แห่งประเทศไทย อ้างอิง รายงานการสอบทานข้อมูลทางการเงินโดยผู้สอบบัญชีรับอนุญาต และงบการเงินสิ้นสุด ณ วันที่ 31 ธันวาคม 2564 ซึ่งผ่านการอนุมัติจากคณะกรรมการบริษัท ครั้งที่ 335 ณ วันที่ 18 กุมภาพันธ์ 2565 วาระที่ 4.3</i>	✓	



คำถาม	ใช่	ไม่ใช่
<b>6.3 ความสอดคล้องของรายงานทางการเงิน กับกิจกรรมการดำเนินงาน</b>		
<p><b>6.3.1 มีรายงานทางการเงินของบริษัท ที่สะท้อนถึงกิจกรรมการดำเนินงานของบริษัทอย่างแท้จริง</b></p> <p>คำอธิบาย: รายงานของผู้สอบบัญชีรับอนุญาตและงบการเงิน สำหรับปี 2564 ได้รับการสอบทานจากผู้สอบบัญชีรับอนุญาต ได้แก่ บริษัท สอบบัญชีธรรมนิติ จำกัด โดยได้ถูกจัดทำขึ้นตามมาตรฐานบัญชีที่บังคับใช้กับบริษัทที่จดทะเบียนในตลาดหลักทรัพย์แห่งประเทศไทย</p> <p>ประเทศไทย อ้างอิง รายงานการสอบทานข้อมูลทางการเงินของผู้สอบบัญชีรับอนุญาต และงบการเงิน สิ้นสุด ณ วันที่ 31 ธันวาคม 2564 ซึ่งผ่านการอนุมัติจากคณะกรรมการบริษัท ครั้งที่ 335 ณ วันที่ 18 กุมภาพันธ์ 2565 วาระที่ 4.3</p>	✓	
<b>6.4 การอนุมัติ และสื่อสารนโยบายการบริหารความเสี่ยง</b>		
<p><b>6.4.1 คณะกรรมการและคณะกรรมการบริหารความเสี่ยง มีการอนุมัติและสื่อสารนโยบายการบริหารความเสี่ยงให้ผู้บริหารและพนักงานทุกคนรับทราบ และถือปฏิบัติ จนเป็นส่วนหนึ่งของวัฒนธรรมของบริษัท</b></p> <p>คำอธิบาย: คณะกรรมการบริษัท ได้แต่งตั้งคณะกรรมการบริหารความเสี่ยงรับผิดชอบในการบริหารจัดการและติดตามความเสี่ยงของบริษัท ซึ่งมีการกำหนดโครงสร้างการจัดการในการบริหารความเสี่ยงที่ชัดเจนและเป็นมาตรฐานสากล โดยคณะกรรมการบริษัทได้กำหนดนโยบายการบริหารความเสี่ยงอย่างเป็นลายลักษณ์อักษรชัดเจน ซึ่งคณะกรรมการบริหารความเสี่ยงได้มีการจัดประชุมและมีวาระระดมความคิดในการประเมินความเสี่ยงร่วมกันระหว่างคณะกรรมการบริหารความเสี่ยง ผู้บริหารระดับสูง ผู้จัดการฝ่าย</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) นโยบายการบริหารความเสี่ยง ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท</li> <li>2) การแต่งตั้งคณะกรรมการบริหารความเสี่ยง อ้างอิง บันทึกข้อความ 037/2565 ณ วันที่ 4 มีนาคม 2565</li> <li>3) รายงานการประชุมคณะกรรมการบริหารความเสี่ยง ประจำปี 2565</li> </ol>	✓	



07. ระบุและวิเคราะห์ความเสี่ยงทุกประเภทที่อาจกระทบต่อการบรรลุวัตถุประสงค์ไว้อย่างครอบคลุมทั่วทั้งบริษัท

คำถาม	ใช่	ไม่ใช่
<b>7.1 การระบุความเสี่ยง ซึ่งมีผลกระทบต่อการดำเนินธุรกิจ</b>		
<p><b>7.1.1 มีการระบุความเสี่ยงทุกประเภท ที่มีผลกระทบต่อการดำเนินธุรกิจ ทั้งระดับบริษัท หน่วยธุรกิจ ฝ่ายงาน และหน้าที่งานต่าง ๆ</b></p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยง โดยระบุความเสี่ยงทุกประเภท ที่มีผลกระทบต่อการดำเนินการธุรกิจ ทั้งระดับบริษัท หน่วยธุรกิจ ฝ่ายงาน และหน้าที่งานต่างๆ</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<b>7.2 การระบุความเสี่ยง จากปัจจัยภายในและปัจจัยภายนอกบริษัท</b>		
<p><b>7.2.1 มีการวิเคราะห์ความเสี่ยงทุกประเภทที่อาจเกิดจากทั้งปัจจัยภายใน และปัจจัยภายนอกบริษัท รวมถึงความเสี่ยงด้านกลยุทธ์ การดำเนินงาน การรายงาน การปฏิบัติตามกฎเกณฑ์ และด้านเทคโนโลยีสารสนเทศ</b></p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยง โดยวิเคราะห์ความเสี่ยงทุกประเภทที่อาจเกิดขึ้นจากทั้งปัจจัยภายในและปัจจัยภายนอกบริษัทฯ รวมถึงความเสี่ยงด้านกลยุทธ์ การดำเนินงาน การรายงาน การปฏิบัติตามกฎเกณฑ์ และด้านเทคโนโลยีสารสนเทศ</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<b>7.3 การมีส่วนร่วมในการบริหารความเสี่ยง</b>		
<p><b>7.3.1 ผู้บริหารทุกระดับมีส่วนร่วมในการบริหารความเสี่ยง</b></p> <p>คำอธิบาย: การจัดทำรายงานการประเมินความเสี่ยงของบริษัทฯ มีการประชุมระดมความคิดร่วมกันระหว่างคณะกรรมการบริหารความเสี่ยง ผู้บริหารระดับสูง และผู้จัดการฝ่าย ทั้งนี้ บริษัทฯ กำหนดให้พนักงานทุกระดับชั้น ตั้งแต่ระดับปฏิบัติการ ผู้จัดการแผนก ผู้จัดการฝ่าย และผู้บริหาร ซึ่งแต่ละหน่วยงานมีหน้าที่วิเคราะห์ รวบรวม ประเมิน</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<b>7.4 การประเมินความสำคัญของความเสี่ยง และผลกระทบที่อาจเกิดขึ้น</b>		
<p><b>7.4.1 มีการประเมินความสำคัญของความเสี่ยง โดยพิจารณาทั้งโอกาสเกิดเหตุการณ์ และผลกระทบที่อาจเกิดขึ้น</b></p> <p>คำอธิบาย: บริษัทฯ จัดให้มีการประเมินความเสี่ยงทุกปี โดยพิจารณาจากนโยบายการดำเนินธุรกิจ การแข่งขัน และกลยุทธ์ใหม่ๆ ที่สร้างโอกาสทางธุรกิจให้กับบริษัทฯ โดยจะดำเนินการเป็นประจำทุกปี และจัดทำ Risk Matrix ขึ้นมา เพื่อประเมินความถี่ที่อาจเกิดความเสี่ยงและผลกระทบที่อาจเกิดขึ้นต่อบริษัทฯ พร้อมทั้งเสนอแนวทางในการจัดการความเสี่ยง หรือแก้ไขปัญหาระดับความเสี่ยงดังกล่าว</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	

คำถาม	ใช่	ไม่ใช่
7.5 มาตรการ และแผนปฏิบัติงานเพื่อจัดการความเสี่ยง การลดความเสี่ยง การหลีกเลี่ยงความเสี่ยง หรือการร่วมรับความเสี่ยง		
<p>7.5.1 มีมาตรการและแผนปฏิบัติงานเพื่อจัดการความเสี่ยง โดยอาจเป็นการยอมรับความเสี่ยงนั้น (Acceptance) การลดความเสี่ยง (Reduction) การหลีกเลี่ยงความเสี่ยง (Avoidance) หรือการร่วมรับความเสี่ยง (Sharing)</p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยง โดยกำหนดมาตรการและแผนปฏิบัติงานเพื่อจัดการความเสี่ยงที่อาจเกิดขึ้นอย่างชัดเจนและเหมาะสม</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	

08. การประเมินความเสี่ยงที่จะบรรลุล่วงวัตถุประสงค์ต่อบริษัท ได้พิจารณาถึงโอกาสที่จะเกิดทุจริต

คำถาม	ใช่	ไม่ใช่
<p>8.1 การประเมินโอกาสที่จะเกิดการทุจริต การทำให้สูญเสียทรัพย์สิน และการที่ผู้บริหารสามารถฝ่าฝืนระบบควบคุมภายใน</p> <p>8.1.1 มีการประเมินโอกาสที่จะเกิดการทุจริตขึ้น โดยครอบคลุมการทุจริตแบบต่างๆ เช่น การจัดทำรายงานทางการเงินเท็จ การทำให้สูญเสียทรัพย์สิน การคอร์รัปชัน การที่ผู้บริหารสามารถฝ่าฝืนระบบควบคุมภายใน (Management Override of Internal Controls) การเปลี่ยนแปลงข้อมูลในรายงานที่สำคัญ การได้มาหรือใช้ไปซึ่งทรัพย์สิน โดยไม่ถูกต้อง เป็นต้น</p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยง โดยประเมินโอกาสที่อาจเกิดการทุจริตขึ้น โดยครอบคลุมโอกาสในการเกิดทุจริตและคอร์รัปชันขององค์กรในรูปแบบต่างๆอย่างเหมาะสม</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>8.2 การทบทวนเป้าหมายการปฏิบัติงาน และพิจารณาความสมเหตุสมผลของการให้สิ่งจูงใจ</p> <p>8.2.1 มีการทบทวนเป้าหมายการปฏิบัติงานอย่างรอบคอบ โดยพิจารณาความเป็นไปได้ของเป้าหมายที่กำหนดแล้ว รวมทั้งได้พิจารณาความสมเหตุสมผลของการให้สิ่งจูงใจ หรือผลตอบแทนแก่พนักงานแล้วด้วยว่าไม่มีลักษณะส่งเสริมให้พนักงานกระทำไม่เหมาะสมเช่น การตกแต่งตัวเลขยอดขาย เป็นต้น</p> <p>คำอธิบาย: บริษัทฯ ได้มีการทบทวนเป้าหมายการปฏิบัติงานอย่างรอบคอบ โดยพิจารณาความเป็นไปได้ของเป้าหมายที่กำหนดแล้ว รวมทั้งได้พิจารณาความสมเหตุสมผลของผลตอบแทนแก่พนักงานแต่ละส่วนงานอย่างเหมาะสม โดยกำหนดตัวชี้วัดผลการปฏิบัติงาน การจ่ายโบนัส และการปรับเงินเดือนอย่างเหมาะสม</p> <p>อ้างอิง</p> <p>1) นโยบายการจ่ายโบนัสของบริษัท ประจำปี 2564</p> <p>2) แบบประเมินผลการปฏิบัติงานประจำปี 2564</p>	✓	
<p>8.3 การตรวจสอบ พิจารณาโอกาสในการเกิดทุจริต และมาตรการที่ป้องกันหรือแก้ไขการทุจริต</p> <p>8.3.1 คณะกรรมการตรวจสอบได้มีพิจารณาและสอบถามผู้บริหารเกี่ยวกับ โอกาสในการเกิดทุจริต มาตรการที่บริษัทดำเนินการเพื่อป้องกัน หรือแก้ไขการทุจริต</p> <p>คำอธิบาย: คณะกรรมการตรวจสอบได้มีการซักถามผู้ตรวจสอบภายในเกี่ยวกับการปฏิบัติงานภายในองค์กร การทุจริตภายในองค์กร ตลอดจนการไม่ปฏิบัติตามกฎระเบียบ และเสนอแนะให้ผู้บริหารหาวิธีการแก้ไขนำเสนอกลับมาให้คณะกรรมการตรวจสอบรับทราบต่อไป</p> <p>อ้างอิง รายงานการประชุมคณะกรรมการตรวจสอบ ประจำปี 2564-2565</p>	✓	
<p>8.4 การสื่อสารให้พนักงานเข้าใจและปฏิบัติตามนโยบาย และแนวปฏิบัติที่กำหนดไว้</p> <p>8.4.1 มีการสื่อสารให้พนักงานทุกคนเข้าใจ และปฏิบัติตามนโยบายและแนวปฏิบัติที่กำหนดไว้</p> <p>คำอธิบาย: มีการสื่อสารให้พนักงานทุกคนเข้าใจ และปฏิบัติตามนโยบายและแนวปฏิบัติที่กำหนดไว้ โดยหากมีการเปลี่ยนแปลงก็จะมี update ให้พนักงานรับทราบผ่านช่องทางต่างๆ อาทิ การประชุมต่างๆ E-mail และประกาศบริษัท</p>	✓	



09. ระบุและประเมินความเปลี่ยนแปลงที่อาจมีผลกระทบต่อระบบการควบคุมภายใน

คำถาม	ใช่	ไม่ใช่
<p>9.1 การประเมินความเปลี่ยนแปลงปัจจัยภายนอกบริษัท และการกำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลง</p> <p>9.1.1 มีการประเมินความเปลี่ยนแปลงปัจจัยภายนอกบริษัท ที่อาจมีผลกระทบต่อการดำเนินธุรกิจ การควบคุมภายใน และรายงานทางการเงิน ตลอดจนได้กำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลง นั้นอย่างเพียงพอ</p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยง โดยประเมินปัจจัยภายนอกบริษัทฯ ที่อาจมีผลกระทบต่อการดำเนินธุรกิจ การควบคุมภายใน และรายงานทางการเงิน ตลอดจนได้กำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลงนั้นอย่างชัดเจนและเหมาะสม</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>9.2 การประเมินความเปลี่ยนแปลงรูปแบบการทำธุรกิจที่อาจมีผลกระทบต่อการดำเนินธุรกิจ และการควบคุมภายใน</p> <p>9.2.1 มีการประเมินความเปลี่ยนแปลงรูปแบบการทำธุรกิจที่อาจมีผลกระทบต่อการดำเนินธุรกิจ การควบคุมภายใน และรายงานทางการเงิน ตลอดจนได้กำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลง นั้นอย่างเพียงพอ</p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยงเกี่ยวกับการเปลี่ยนแปลงในปัจจัยต่างๆ ที่อาจมีผลกระทบต่อรูปแบบการดำเนินธุรกิจ การควบคุมภายใน และรายงานทางการเงิน ตลอดจนได้กำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลงนั้นอย่างเพียงพอ</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>9.3 การประเมินความเปลี่ยนแปลงผู้นำบริษัทที่อาจมีผลกระทบต่อการดำเนินธุรกิจ และการควบคุมภายใน</p> <p>9.3.1 มีการประเมินความเปลี่ยนแปลงผู้นำบริษัทที่อาจมีผลกระทบต่อการดำเนินธุรกิจการควบคุมภายใน และรายงานทางการเงิน ตลอดจนได้กำหนดมาตรการตอบสนองต่อการเปลี่ยนแปลง นั้นอย่างเพียงพอ</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายการวางแผนการสืบทอดตำแหน่ง ไว้เป็นหลายลักษณะอีกช้อย่างชัดเจน</p> <p>อ้างอิง นโยบายด้านแผนการสืบทอดตำแหน่ง (Succession plan) ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 328 ณ วันที่ 15 กุมภาพันธ์ 2564</p>	✓	

**มาตรการควบคุม (Control Activities)**

10. มีมาตรการควบคุมที่ลดความเสี่ยงที่จะไม่บรรลุวัตถุประสงค์ของบริษัทให้อยู่ในระดับที่ยอมรับได้

คำถาม	ใช่	ไม่ใช่
<b>10.1 มาตรการที่เหมาะสมกับความเสี่ยง และลักษณะเฉพาะของบริษัท</b>		
<p>10.1.1 มาตรการควบคุมของบริษัทมีความเหมาะสมกับความเสี่ยง และลักษณะเฉพาะของบริษัท เช่น สภาพแวดล้อม ความซับซ้อนของงาน ลักษณะงาน ขอบเขตการดำเนินงานรวมถึงลักษณะเฉพาะอื่น ๆ</p> <p>คำอธิบาย: บริษัทฯ มีการประเมินความเสี่ยงและได้กำหนดมาตรการควบคุมของบริษัทฯ ให้เหมาะสมกับความเสี่ยงและลักษณะเฉพาะของบริษัทฯ อย่างเหมาะสม</p> <p>อ้างอิง</p> <p>1) รายงานการประชุมคณะกรรมการความเสี่ยง ประจำปี 2565</p> <p>2) แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<b>10.2 กระบวนการ และมาตรการควบคุมภายในที่จัดทำเป็นลายลักษณ์อักษร ที่ครอบคลุมกระบวนการต่าง ๆ</b>		
<p>10.2.1 มีการเก็บรวบรวมข้อมูลเกี่ยวกับผู้ถือหุ้นรายใหญ่ กรรมการ ผู้บริหาร และผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว รวมทั้งบุคคลที่เกี่ยวข้องกัน เพื่อประโยชน์ในการติดตาม และสอบทานการทำรายการระหว่างกันหรือรายการที่อาจมีความขัดแย้งทางผลประโยชน์ รวมทั้งมีความปรับปรุงข้อมูลให้เป็นปัจจุบันเสมอ</p> <p>คำอธิบาย: บริษัทฯ มีการเก็บรวบรวมข้อมูลเกี่ยวกับผู้ถือหุ้นรายใหญ่ กรรมการ ผู้บริหาร และผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว รวมทั้งบุคคลที่เกี่ยวข้องกัน</p> <p>อ้างอิง แบบแสดงข้อมูลประจำปี/รายงานประจำปี 2564</p>	✓	
<p>10.2.2 กรณีที่บริษัทอนุมัติธุรกรรมหรือทำสัญญากับผู้ที่เกี่ยวข้องในลักษณะที่มีผลผูกพันบริษัทในระยะยาวไปแล้ว เช่น การทำสัญญาซื้อขายสินค้า การให้กู้ยืม การค้าประกัน บริษัทได้มีการทบทวนความเหมาะสมของสัญญา และได้มีการติดตามให้มั่นใจแล้วว่าการปฏิบัติตามเงื่อนไขที่ตกลงกันไว้ตลอดระยะเวลาที่มีผลผูกพันบริษัท</p> <p>คำอธิบาย: บริษัทฯ มีการทบทวนความเหมาะสมของสัญญา และได้มีการติดตามให้มั่นใจแล้วว่าการปฏิบัติตามเงื่อนไขที่ตกลงกันไว้ตลอดระยะเวลาที่มีผลผูกพันบริษัท</p> <p>อ้างอิง รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2564</p>	✓	
<b>10.3 การกำหนดให้ การควบคุมภายใน ที่มีความหลากหลาย</b>		
<p>10.3.1 บริษัทมีการกำหนดให้ การควบคุมภายใน ที่มีความหลากหลายอย่างเหมาะสม เช่น การควบคุมแบบ Manual และ Automated หรือการควบคุมแบบป้องกันและติดตาม</p> <p>คำอธิบาย: บริษัทฯ มีการออกแบบระบบการควบคุมภายในโดยกำหนดไว้เป็นส่วนหนึ่งของระเบียบและขั้นตอนการปฏิบัติงาน ซึ่งมีการควบคุมโดยใช้เจ้าหน้าที่ในการปฏิบัติงานและตรวจสอบ อีกทั้ง มีการใช้ระบบในการปฏิบัติงานและป้องกันความผิดพลาด</p> <p>โดยบริษัทฯ มีการว่าจ้างผู้ตรวจสอบภายใน ซึ่งเป็นหน่วยงานอิสระจากภายนอก คือ บริษัท พี แอนด์แอล อินเทอร์เนชันอล ออดิท จำกัด ซึ่งได้ให้ความเห็นว่าบริษัทมีมาตรการควบคุมภายในที่หลากหลายและเหมาะสมกับกระบวนการทำงานในแต่ละขั้นตอน</p> <p>อ้างอิง</p> <p>1) นโยบาย/ระเบียบปฏิบัติงาน</p> <p>2) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>	✓	



คำถาม	ใช่	ไม่ใช่
10.4 การกำหนดให้มีการควบคุมภายในในทุกระดับของบริษัท		
10.4.1 บริษัทกำหนดให้มีการควบคุมภายในในทุกระดับของบริษัท เช่น ทั้งระดับกลุ่มบริษัท หน่วยธุรกิจ สายงาน ฝ่ายงาน แผนกหรือกระบวนการ คำอธิบาย: บริษัทฯ กำหนดให้ผู้บังคับบัญชาตามลำดับเป็นผู้ควบคุมและติดตามตรวจสอบตามโครงสร้างองค์กร อ้างอิง โครงสร้างองค์กร และโครงสร้างหน่วยงาน	✓	
10.5 การแบ่งแยกหน้าที่ความรับผิดชอบ		
10.5.1 บริษัทมีการแบ่งแยกหน้าที่ความรับผิดชอบในงาน 3 ด้าน ได้แก่ หน้าที่อนุมัติ หน้าที่บันทึกบัญชีและข้อมูลสารสนเทศ และหน้าที่ในการดูแลจัดเก็บทรัพย์สิน ออกจากกันโดยเด็ดขาด เพื่อเป็นการตรวจสอบซึ่งกันและกัน คำอธิบาย: บริษัทฯ มีการแบ่งแยกหน้าที่ความรับผิดชอบหน้าที่อนุมัติ หน้าที่บันทึกบัญชีและข้อมูลสารสนเทศ และหน้าที่ในการดูแลจัดเก็บทรัพย์สิน ออกจากกันอย่างชัดเจน อ้างอิง 1) Job description 2) โครงสร้างองค์กร และโครงสร้างหน่วยงาน	✓	

11. บริษัทเลือกและพัฒนากิจกรรมการควบคุมทั่วไปด้วยระบบเทคโนโลยี เพื่อช่วยสนับสนุนการบรรลุวัตถุประสงค์

คำถาม	ใช่	ไม่ใช่
11.1 การกำหนดความเกี่ยวข้องกันระหว่างการใช้เทคโนโลยีสารสนเทศ		
11.1.1 มีการกำหนดความเกี่ยวข้องกันระหว่างการใช้เทคโนโลยีสารสนเทศในกระบวนการปฏิบัติงาน และการควบคุมทั่วไปของระบบสารสนเทศ คำอธิบาย: บริษัทฯ มีการนโยบายในการดำเนินการด้านเทคโนโลยีสารสนเทศไว้ในระเบียบปฏิบัติงานของแต่ละหน่วยงาน อีกทั้ง มีการกำหนดนโยบายที่เกี่ยวข้องกับระบบสารสนเทศของบริษัทฯ ไว้เป็นลายลักษณ์อักษรอย่างชัดเจน อ้างอิง 1) ระเบียบปฏิบัติงานของแต่ละหน่วยงาน 2) นโยบายรักษาความปลอดภัยระบบสารสนเทศ (WP-ITS-008) 3) นโยบายความมั่นคงปลอดภัยสารสนเทศ (HP-MOIC-001) 4) นโยบายการใช้ทรัพยากรสารสนเทศ(HP-MOIC-002) 5) นโยบายการควบคุมการเข้าถึง (HP-MOIC-003) 6) นโยบาย Copy and Paste (HP-MOIC-006) 7) นโยบายการควบคุมอุปกรณ์แบบพกพาเพื่อสื่อสารข้อมูลและสารสนเทศผู้ป่วย (HP-MOIC-007)	✓	

คำถาม	ใช่	ไม่ใช่
<b>11.2 การกำหนดการควบคุมโครงสร้างพื้นฐานของระบบเทคโนโลยี</b>		
<p><b>11.2.1 มีการกำหนดการควบคุมของโครงสร้างพื้นฐานของระบบเทคโนโลยี ให้มีความเหมาะสม</b></p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดการควบคุมของโครงสร้างพื้นฐานของระบบเทคโนโลยีให้มีความเหมาะสม โดยมีกำหนดนโยบายที่ชัดเจน ตลอดจนการติดตามจากฝ่ายไอทีอย่างสม่ำเสมอ</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) นโยบายรักษาความปลอดภัยระบบสารสนเทศ (WP-ITS-008)</li> <li>2) นโยบายความมั่นคงปลอดภัยสารสนเทศ (HP-MOIC-001)</li> <li>3) นโยบายการใช้ทรัพยากรสารสนเทศ(HP-MOIC-002)</li> <li>4) นโยบายการควบคุมการเข้าถึง (HP-MOIC-003)</li> <li>5) นโยบาย Copy and Paste (HP-MOIC-006)</li> <li>6) นโยบายการควบคุมอุปกรณ์แบบพกพาเพื่อสื่อสารข้อมูลและสารสนเทศผู้ป่วย (HP-MOIC-007)</li> </ol>	✓	
<b>11.3 การควบคุมด้านความปลอดภัยของระบบเทคโนโลยี</b>		
<p><b>11.3.1 มีการกำหนดการควบคุมด้านความปลอดภัยของระบบเทคโนโลยี ให้มีความเหมาะสม</b></p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดการควบคุมด้านความปลอดภัยของระบบเทคโนโลยีให้มีความเหมาะสม โดยกำหนดนโยบายในการรักษาความมั่นคงและปลอดภัยด้านสารสนเทศไว้เป็นลายลักษณ์อักษรอย่างชัดเจน อีกทั้ง มีการกำหนดนโยบายรองรับเหตุการณ์ระบบคอมพิวเตอร์ล้ม และการซ่อมแผนระบบคอมพิวเตอร์ล้ม อย่างชัดเจน</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) นโยบายรักษาความปลอดภัยระบบสารสนเทศ (WP-ITS-008)</li> <li>2) นโยบายความมั่นคงปลอดภัยสารสนเทศ (HP-MOIC-001)</li> <li>3) นโยบายการใช้ทรัพยากรสารสนเทศ(HP-MOIC-002)</li> <li>4) นโยบายการควบคุมการเข้าถึง (HP-MOIC-003)</li> <li>5) นโยบาย Copy and Paste (HP-MOIC-006)</li> <li>6) นโยบายการควบคุมอุปกรณ์แบบพกพาเพื่อสื่อสารข้อมูลและสารสนเทศผู้ป่วย (HP-MOIC-007)</li> <li>7) นโยบาย Code gray ปฏิบัติการรองรับเหตุการณ์ระบบคอมพิวเตอร์ล้ม (WP-FMSC-011)</li> <li>8) บันทึกข้อความที่ IT069/2565 , IT055/2565 เรื่อง การซ่อมแผนระบบคอมพิวเตอร์ล้มประจำปี 2565</li> </ol>	✓	

คำถาม	ใช่	ไม่ใช่
<b>11.4 การควบคุมกระบวนการได้มา การพัฒนาและการบำรุงรักษาระบบเทคโนโลยี</b>		
<p><b>11.4.1 มีการกำหนดการควบคุมกระบวนการได้มา การพัฒนา และการบำรุงรักษาระบบเทคโนโลยี ให้มีความเหมาะสม</b></p> <p>คำอธิบาย: ฝ่ายไอทีของบริษัทมีการกำหนดนโยบายในการควบคุมระบบเทคโนโลยีสารสนเทศ และแผนการพัฒนาบำรุงรักษาระบบเทคโนโลยีสารสนเทศ ไว้เป็นลายลักษณ์อักษรอย่างชัดเจน</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) นโยบายรักษาความปลอดภัยระบบสารสนเทศ (WP-ITS-008)</li> <li>2) นโยบายความมั่นคงปลอดภัยสารสนเทศ (HP-MOIC-001)</li> <li>3) นโยบายการใช้ทรัพยากรสารสนเทศ(HP-MOIC-002)</li> <li>4) นโยบายการควบคุมการเข้าถึง (HP-MOIC-003)</li> <li>5) นโยบาย Copy and Paste (HP-MOIC-006)</li> <li>6) นโยบายการควบคุมอุปกรณ์แบบพกพาเพื่อสื่อสารข้อมูลและสารสนเทศผู้ป่วย (HP-MOIC-007)</li> <li>7) ตารางการติดตามการซ่อมบำรุง Hardware และ Software แผนก IT</li> </ol>	✓	

12. มีกิจกรรมการควบคุมผ่านทางนโยบาย ซึ่งได้กำหนดสิ่งที่คาดหวังและขั้นตอนการปฏิบัติ เพื่อให้นโยบายที่กำหนดไว้นั้นสามารถนำไปสู่การปฏิบัติได้

คำถาม	ใช่	ไม่ใช่
<b>12.1 นโยบายในการติดตามการทำธุรกรรมของผู้ถือหุ้นรายใหญ่กรรมการ ผู้บริหาร หรือผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว</b>		
<p><b>12.1.1 มีนโยบายที่รัดกุมเพื่อติดตามให้การทำธุรกรรมของผู้ถือหุ้นรายใหญ่กรรมการ ผู้บริหาร หรือผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว ต้องผ่านขั้นตอนการอนุมัติที่กำหนด ตามเกณฑ์ของตลาดหลักทรัพย์แห่งประเทศไทย เกณฑ์ เพื่อป้องกันการหาโอกาสหรือนำผลประโยชน์ของบริษัทไปใช้ส่วนตัว</b></p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายการทำรายการที่เกี่ยวข้องโยงกัน ในการพิจารณาและอนุมัติรายการที่เกี่ยวข้องกับผู้ถือหุ้นรายใหญ่กรรมการ ผู้บริหาร หรือผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว โดยดำเนินการตามหลักเกณฑ์ของประกาศคณะกรรมการกำกับตลาดทุนว่าด้วยหลักเกณฑ์ในการทำรายการที่เกี่ยวข้อง และประกาศคณะกรรมการตลาดหลักทรัพย์แห่งประเทศไทย อ้างอิง คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p>	✓	

คำถาม	ใช่	ไม่ใช่
12.2 การพิจารณาอนุมัติธุรกรรมกระทำโดยผู้ที่ไม่มีส่วนได้เสียในธุรกรรมนั้น		
<p>12.2.1 มีนโยบายเพื่อให้การพิจารณาอนุมัติธุรกรรม กระทำโดยผู้ที่ไม่มีส่วนได้เสียในธุรกรรมนั้น</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายการทำรายการที่เกี่ยวข้องกัน ในการพิจารณาและอนุมัติ รายการที่เกี่ยวข้องกับผู้ถือหุ้นรายใหญ่กรรมการ ผู้บริหาร หรือผู้ที่เกี่ยวข้องกับบุคคลดังกล่าว โดยดำเนินการตามหลักเกณฑ์ของประกาศคณะกรรมการกำกับตลาดทุนว่าด้วย หลักเกณฑ์ในการทำรายการที่เกี่ยวข้อง และประกาศคณะกรรมการตลาดหลักทรัพย์แห่งประเทศไทย อ้างอิง คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p>	✓	
12.3 การพิจารณาอนุมัติธุรกรรมค้ำถึงประโยชน์สูงสุดของบริษัท		
<p>12.3.1 มีนโยบายเพื่อให้การพิจารณาอนุมัติธุรกรรมค้ำถึงประโยชน์สูงสุดของบริษัทเป็นสำคัญ และพิจารณา โดยถือเสมือนเป็นรายการที่กระทำกับบุคคลภายนอก</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดนโยบายการทำรายการที่เกี่ยวข้องกัน โดยค้ำถึงประโยชน์สูงสุดของ บริษัทเป็นสำคัญ โดยดำเนินการตามหลักเกณฑ์ของประกาศคณะกรรมการกำกับตลาดทุนว่าด้วยหลัก เกณฑ์ในการทำรายการที่เกี่ยวข้อง และประกาศคณะกรรมการตลาดหลักทรัพย์แห่งประเทศไทย อ้างอิง คู่มือการกำกับดูแลกิจการที่ดี ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 333 ณ วันที่ 10 พฤศจิกายน 2564 วาระที่ 8.3</p>	✓	
12.4 กระบวนการติดตามดูแล บริษัทย่อยหรือบริษัทร่วม (หากบริษัทไม่มีเงินลงทุนในบริษัทย่อยหรือบริษัทร่วมไม่ ต้องตอบข้อนี้)		
<p>12.4.1 มีกระบวนการติดตามดูแลการดำเนินงานของบริษัทย่อยหรือบริษัทร่วม รวมทั้งกำหนดแนวทางให้ บุคคลที่บริษัทแต่งตั้งให้เป็นกรรมการหรือผู้บริหารในบริษัทย่อยหรือร่วมนั้น ถือปฏิบัติ</p> <p>คำอธิบาย: บริษัทฯ ไม่มีบริษัทย่อยหรือบริษัทร่วม</p>	✓	



คำถาม	ใช่	ไม่ใช่
12.5 การกำหนดหน้าที่และความรับผิดชอบในการนำนโยบาย และกระบวนการไปปฏิบัติ		
<p>12.5.1 มีการกำหนดหน้าที่และความรับผิดชอบในการนำนโยบาย และกระบวนการไปปฏิบัติโดยผู้บริหารและพนักงาน</p> <p>คำอธิบาย: บริษัทฯ กำหนดหน้าที่และความรับผิดชอบของผู้บริหารและพนักงานไว้ใน Job description อย่างชัดเจน และกำหนดระเบียบปฏิบัติงานของแต่ละหน่วยงานให้ปฏิบัติตาม อ้างอิง</p> <p>1) กฎบัตรคณะกรรมการบริษัท ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 331 ณ วันที่ 2 กรกฎาคม 2564 วาระที่ 6.2</p> <p>2) กฎบัตรคณะกรรมการตรวจสอบ และกฎบัตรคณะกรรมการบริหาร ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</p> <p>3) Job description</p>	✓	
12.6 การนำนโยบาย และกระบวนการปฏิบัติของบริษัทไปใช้		
<p>12.6.1 นโยบายและกระบวนการปฏิบัติของบริษัทได้รับการนำไปใช้ในเวลาที่เหมาะสม และครอบคลุมกระบวนการแก้ไขข้อผิดพลาดในการปฏิบัติงาน โดยบุคลากรที่มีความสามารถ</p> <p>คำอธิบาย: ผู้บริหารแต่ละหน่วยงานมีหน้าที่ควบคุมให้พนักงานปฏิบัติตามนโยบายและระเบียบปฏิบัติงานที่กำหนดขึ้น นอกจากนี้ ยังมีแผนกตรวจสอบภายในของบริษัท และบริษัท พีแอนด์แอล อินเทอร์เน็ต ออดีท จำกัด ทำหน้าที่ตรวจสอบและประเมินระบบการควบคุมภายในอย่างสม่ำเสมอ ทั้งนี้ หากพบข้อผิดพลาดจากการปฏิบัติงานจะถูกรายงานต่อผู้บริหารและคณะกรรมการ เพื่อกำหนดแนวทางแก้ไขอย่างเหมาะสม</p> <p>อ้างอิง</p> <p>1) โครงสร้างองค์กร</p> <p>2) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>	✓	
12.7 การทบทวนนโยบายและกระบวนการปฏิบัติ		
<p>12.7.1 มีการทบทวนนโยบาย และกระบวนการปฏิบัติให้มีความเหมาะสมอยู่เสมอ</p> <p>คำอธิบาย: บริษัทฯ กำหนดให้มีการทบทวนนโยบาย และกระบวนการปฏิบัติให้มีความเหมาะสมอย่างน้อยปีละ 1 ครั้ง หรือทุกครั้งที่มีการเปลี่ยนแปลง ทั้งนี้ นโยบายและกระบวนการปฏิบัติงานมีความสอดคล้องกับสถานการณ์ปัจจุบันอยู่เสมอ</p> <p>อ้างอิง รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>		✓



ระบบสารสนเทศและการสื่อสารข้อมูล (Information & Communication)

13. มีข้อมูลที่เกี่ยวข้องและมีคุณภาพ เพื่อสนับสนุนให้การควบคุมภายในสามารถดำเนินไปได้

คำถาม	ใช่	ไม่ใช่
<p>13.1 การกำหนดข้อมูลที่ต้องการใช้ในการดำเนินงาน ทั้งข้อมูลจากภายในและภายนอกบริษัท</p> <p>13.1.1 มีการกำหนดข้อมูลที่ต้องการใช้ในการดำเนินงาน ทั้งข้อมูลจากภายใน และภายนอกบริษัท ที่มีคุณภาพ และเกี่ยวข้องต้องงาน</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดข้อมูลที่ต้องการใช้ในการดำเนินงาน โดยจัดทำนโยบายและระเบียบปฏิบัติงานที่เกี่ยวข้องอย่างเป็นลายลักษณ์อักษรชัดเจน โดยมีผู้บังคับบัญชาของแต่ละสายงานสอบทาน และตรวจสอบกระบวนการอย่างสม่ำเสมอ</p> <p>อ้างอิง</p> <p>1) นโยบาย/ระเบียบปฏิบัติงานของแต่ละหน่วยงาน</p> <p>2) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>	✓	
<p>13.2 การพิจารณาต้นทุน ประโยชน์ ปริมาณและความถูกต้องของข้อมูล</p> <p>13.2.1 มีการพิจารณาทั้งต้นทุนและประโยชน์ที่จะได้รับ รวมถึงปริมาณและความถูกต้องของข้อมูล</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดระเบียบปฏิบัติงานของหน่วยงานต่างๆ ให้พิจารณาทั้งต้นทุนและประโยชน์ที่จะได้รับ รวมถึงข้อมูลที่ต้องการในแต่ละกระบวนการ ทั้งนี้ ในกระบวนการปฏิบัติงานมีการพิจารณาข้อมูลและผลลัพธ์ที่เกิดขึ้นอย่างเหมาะสม</p> <p>อ้างอิง</p> <p>1) นโยบาย/ระเบียบปฏิบัติงานของแต่ละหน่วยงาน</p> <p>2) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>	✓	
<p>13.3 การดำเนินการให้ได้มาซึ่งข้อมูลที่สำคัญอย่างเพียงพอสำหรับใช้ประกอบการตัดสินใจ</p> <p>13.3.1 มีดำเนินการเพื่อให้คณะกรรมการมีข้อมูลที่สำคัญอย่างเพียงพอสำหรับใช้ประกอบการตัดสินใจ เช่น รายละเอียดของเรื่องที่เสนอให้พิจารณา เหตุผล ผลกระทบต่อบริษัท ทางเลือกต่าง ๆ</p> <p>คำอธิบาย: เลขานุการบริษัทปฏิบัติหน้าที่ส่งข้อมูลที่เกี่ยวข้องกับการประชุมแต่ละครั้งให้คณะกรรมการอย่างเพียงพอสำหรับใช้ประกอบการตัดสินใจ</p> <p>อ้างอิง หนังสือเชิญประชุมคณะกรรมการบริษัท และเอกสารประกอบวาระ</p>	✓	
<p>13.4 การเตรียมข้อมูลสำหรับกรรมการบริษัท ใช้ในการประชุมตามระยะเวลาที่กฎหมายกำหนด</p> <p>13.4.1 มีการดำเนินการเพื่อให้กรรมการบริษัทได้รับหนังสือนัดประชุม หรือเอกสารประกอบการประชุม ที่ระบุข้อมูลที่จำเป็นและเพียงพอต่อการพิจารณาก่อนการประชุมล่วงหน้า อย่างน้อยภายในระยะเวลาขั้นต่ำตามที่กฎหมายกำหนด</p> <p>คำอธิบาย: เลขานุการบริษัทมีการดำเนินการเพื่อให้กรรมการบริษัทได้รับหนังสือนัดประชุม หรือเอกสารประกอบการประชุม ที่ระบุข้อมูลที่จำเป็นและเพียงพอต่อการพิจารณาก่อนการประชุมล่วงหน้า</p> <p>อ้างอิง หนังสือเชิญประชุมคณะกรรมการบริษัท และเอกสารประกอบวาระ</p>	✓	

คำถาม	ใช่	ไม่ใช่
<p><b>13.5 ความละเอียด ครบถ้วนของรายงานการประชุมคณะกรรมการ</b></p> <p>13.5.1 มีการดำเนินการเพื่อให้รายงานการประชุมคณะกรรมการ มีรายละเอียดตามควร เพื่อให้สามารถตรวจสอบย้อนหลังเกี่ยวกับความเหมาะสมในการปฏิบัติหน้าที่ของกรรมการแต่ละราย เช่น การบันทึกข้อซักถามของกรรมการ ความเห็นหรือข้อสังเกตของกรรมการในเรื่องที่พิจารณา ความเห็นของกรรมการรายที่ไม่เห็นด้วยกับเรื่องที่เสนอพร้อมเหตุผล เป็นต้น</p> <p>คำอธิบาย: เลขานุการบริษัทปฏิบัติหน้าที่จัดบันทึกรายงานการประชุมคณะกรรมการโดยบันทึกรายละเอียดที่สำคัญอย่างเหมาะสม</p> <p>อ้างอิง หนังสือเชิญประชุมคณะกรรมการบริษัท และเอกสารประกอบวาระ</p>	✓	
<p><b>13.6 การจัดเก็บเอกสาร และแก้ไขข้อบกพร่องจากการตรวจสอบ</b></p> <p>13.6.1 มีการจัดเก็บเอกสารสำคัญ ไว้อย่างครบถ้วนเป็นหมวดหมู่</p> <p>คำอธิบาย: บริษัทฯ มีการจัดเก็บเอกสารสำคัญไว้ที่แต่ละแผนกอย่างครบถ้วน โดยแบ่งแยกการจัดเก็บตามเรื่องที่เกี่ยวข้องอย่างเหมาะสม</p> <p>อ้างอิง รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p>	✓	
<p>13.6.2 กรณีที่ได้รับแจ้งจากผู้สอบบัญชีหรือผู้ตรวจสอบภายในว่า มีข้อบกพร่องในการควบคุมภายใน บริษัทได้มีแก้ไขข้อบกพร่องนั้นอย่างครบถ้วนแล้ว</p> <p>คำอธิบาย: กรณีที่ได้รับแจ้งจากผู้สอบบัญชีหรือผู้ตรวจสอบภายในว่า มีข้อบกพร่องในการควบคุมภายใน บริษัทฯ มีการดำเนินการแก้ไขข้อบกพร่องนั้น หรือได้กำหนดแนวทางแก้ไขที่ชัดเจนอย่างครบถ้วนแล้ว</p> <p>อ้างอิง</p> <p>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน สำหรับปี 2563 - 2565</p> <p>2) รายงานของผู้สอบบัญชีประจำปี 2564-2565</p>	✓	

14. บริษัทสื่อสารข้อมูลภายในบริษัท ซึ่งรวมถึงวัตถุประสงค์และความรับผิดชอบต่อการควบคุมภายในที่จำเป็นต่อการสนับสนุนให้การควบคุมภายในสามารถดำเนินไปได้ตามที่วางไว้

คำถาม	ใช่	ไม่ใช่
<b>14.1 กระบวนการสื่อสารข้อมูลภายใน และช่องทางการสื่อสาร</b>		
<p>14.1.1 มีกระบวนการสื่อสารข้อมูลภายในอย่างมีประสิทธิภาพ และมีช่องทางการสื่อสารที่เหมาะสม เพื่อสนับสนุนการควบคุมภายใน</p> <p>คำอธิบาย: บริษัทฯ กำหนดกระบวนการสื่อสารข้อมูลภายในอย่างมีประสิทธิภาพ และมีช่องทางการสื่อสารที่เหมาะสม ได้แก่ การประชุมทีมพนักงานใหม่, บอร์ดติดต่อประกาศ, จดหมายอิเล็กทรอนิกส์, เว็บไซต์บริษัท และการประชุมต่างๆ</p>	✓	
<b>14.2 การรายงานข้อมูล และการเข้าถึงข้อมูลที่สำคัญถึงคณะกรรมการ</b>		
<p>14.2.1 มีการรายงานข้อมูลที่สำคัญถึงคณะกรรมการบริษัทอย่างสม่ำเสมอ และคณะกรรมการบริษัทสามารถเข้าถึงแหล่งสารสนเทศที่จำเป็นต่อการปฏิบัติงานหรือสอบทานรายการต่าง ๆ ตามที่ต้องการ เช่น การกำหนดบุคคลที่เป็นศูนย์ติดต่อเพื่อให้สามารถติดต่อข้อมูลอื่นนอกจากที่ได้รับจากผู้บริหาร รวมทั้งการติดต่อสอบถามข้อมูลจากผู้สอบบัญชี ผู้ตรวจสอบภายใน การจัดประชุมระหว่างคณะกรรมการและผู้บริหารตามที่คณะกรรมการร้องขอ การจัดกิจกรรมพบปะหารือระหว่างคณะกรรมการและผู้บริหารนอกเหนือจากการประชุมคณะกรรมการ เป็นต้น</p> <p>คำอธิบาย: เลขานุการบริษัทและฝ่ายบริหารจะเป็นผู้รายงานข้อมูลที่สำคัญถึงคณะกรรมการบริษัทอย่างสม่ำเสมอ และคณะกรรมการบริษัทสามารถเข้าถึงแหล่งสารสนเทศที่จำเป็นต่อการปฏิบัติงานหรือสอบทานรายการต่างๆ ตามที่ต้องการอย่างทันกาล</p>	✓	
<b>14.3 ช่องทางการสื่อสารพิเศษ เพื่อให้บุคคลต่าง ๆ ภายในบริษัทแจ้งเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริตภายในบริษัท ( Whistle-blower Hotline) ได้อย่างปลอดภัย</b>		
<p>14.3.1 มีช่องทางการสื่อสารพิเศษหรือช่องทางลับเพื่อให้บุคคลต่าง ๆ ภายในบริษัทสามารถแจ้งข้อมูลหรือเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริตภายในบริษัทได้อย่างปลอดภัย</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดช่องทางการสื่อสารพิเศษหรือช่องทางลับเพื่อให้บุคคลต่างๆ ภายในบริษัทสามารถแจ้งข้อมูลหรือเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริตภายในบริษัทได้อย่างปลอดภัย โดยกำหนดช่องทางการแจ้งข้อมูลหรือเบาะแส ได้แก่ Website, การร้องเรียนทางวาจา, จดหมาย และอีเมลส่งตรงถึงคณะกรรมการตรวจสอบ</p>	✓	



15. บริษัทได้สื่อสารกับหน่วยงานภายนอก เกี่ยวกับประเด็นที่อาจมีผลกระทบต่อการควบคุมภายใน

คำถาม	ใช่	ไม่ใช่
<p>15.1 กระบวนการสื่อสารกับผู้มีส่วนได้เสียภายนอกบริษัท</p> <p>15.1.1 มีกระบวนการสื่อสารข้อมูลกับผู้มีส่วนได้เสียภายนอกบริษัทอย่างมีประสิทธิภาพ และมีช่องทางการสื่อสารที่เหมาะสม เพื่อสนับสนุนการควบคุมภายใน เช่น จัดให้มีเจ้าหน้าที่หรือหน่วยงานนักลงทุนสัมพันธ์ หรือจัดตั้งศูนย์รับเรื่องร้องเรียน เป็นต้น</p> <p>คำอธิบาย: บริษัทฯ กำหนดกระบวนการสื่อสารข้อมูลกับผู้มีส่วนได้เสียภายนอกบริษัทฯ อย่างมีประสิทธิภาพ และมีช่องทางการสื่อสารที่เหมาะสม โดยกำหนดช่องทาง ได้แก่ Website, E-mail, โทรศัพท์, ไปรษณีย์</p>	✓	
<p>15.2 ช่องทางการสื่อสารพิเศษ เพื่อให้ผู้มีส่วนได้เสียภายนอกบริษัท แจ้งเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริตภายในบริษัท ( Whistle-blower Hotline) ได้อย่างปลอดภัย</p> <p>15.2.1 มีช่องทางการสื่อสารพิเศษหรือช่องทางลับ เพื่อให้ผู้มีส่วนได้เสีย ภายนอกบริษัทสามารถแจ้งข้อมูลหรือเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริต แก่บริษัทได้อย่างปลอดภัย</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดช่องทางการสื่อสารพิเศษหรือช่องทางลับ เพื่อให้ผู้มีส่วนได้เสียภายนอกบริษัท สามารถแจ้งข้อมูลหรือเบาะแสเกี่ยวกับการฉ้อฉลหรือทุจริต แก่บริษัทได้อย่างปลอดภัย โดยกำหนดช่องทางการแจ้งข้อมูลและเบาะแส ได้แก่ ผ่านทาง Website, จดหมาย และอีเมลส่งตรงถึงคณะกรรมการตรวจสอบ ผ่านทาง E-mail : <a href="mailto:cs@aikchol.com">cs@aikchol.com</a></p>	✓	

ระบบการติดตาม (Monitoring Activities)

16. บริษัทติดตามและประเมินผลการควบคุมภายใน เพื่อให้มั่นใจได้ว่าการควบคุมภายในยังดำเนินไปอย่างครบถ้วนเหมาะสม

คำถาม	ใช่	ไม่ใช่
<p>16.1 กระบวนการติดตามการปฏิบัติตามจริยธรรมธุรกิจ</p> <p>16.1.1 มีกระบวนการติดตามการปฏิบัติตามจริยธรรมธุรกิจและมีข้อกำหนดห้ามฝ่ายบริหารและพนักงานปฏิบัติตนในลักษณะที่อาจก่อให้เกิดความขัดแย้งทางผลประโยชน์ เช่น มอบหมายให้หน่วยงานตรวจสอบภายในติดตามการปฏิบัติ และรายงานต่อคณะกรรมการตรวจสอบ เป็นต้น</p> <p>คำอธิบาย: บริษัทฯ กำหนดโครงสร้างองค์กรที่มีสายการบังคับบัญชาชัดเจน โดยผู้บังคับบัญชา มีการตรวจสอบการปฏิบัติงานให้เป็นไปตามนโยบาย/ระเบียบที่บริษัทกำหนดอย่างสม่ำเสมอ อีกทั้ง บริษัทฯ มีกระบวนการตรวจสอบภายในโดยแผนกตรวจสอบภายในของบริษัท และผู้ตรวจสอบภายใน (Outsource) คือ บริษัท พีแอนด์แอล อินเทอร์เน็ต ออดิท จำกัด ซึ่งกำหนดให้รายงานผลการตรวจสอบต่อคณะกรรมการตรวจสอบโดยตรง</p> <p>อ้างอิง</p> <ol style="list-style-type: none"> <li>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</li> <li>2) แผนการตรวจสอบภายใน ประจำปี 2563 - 2565</li> <li>3) กฎบัตรคณะกรรมการตรวจสอบ</li> <li>4) หนังสือเชิญประชุมคณะกรรมการตรวจสอบ ประจำปี 2564 - 2565</li> <li>5) รายงานการประชุมคณะกรรมการตรวจสอบ ประจำปี 2564 - 2565</li> </ol>	✓	

คำถาม	ใช่	ไม่ใช่
<b>16.2 การตรวจสอบการปฏิบัติตามระบบการควบคุมภายในที่วางไว้</b>		
<p>16.2.1 มีการตรวจสอบการปฏิบัติตามระบบการควบคุมภายในที่วางไว้ โดยการประเมินตนเอง และ/หรือ การประเมินอิสระโดยผู้ตรวจสอบภายใน</p> <p>คำอธิบาย: บริษัทฯ มีการตรวจสอบการปฏิบัติตามระบบการควบคุมภายในที่วางไว้ ซึ่งประเมินโดยแผนกตรวจสอบภายในของบริษัท และจากผู้ตรวจสอบภายใน (Outsource) ได้แก่ บริษัท พีแอนด์แอล อินเทอร์เน็ต ออดิท จำกัด อย่างต่อเนื่อง ซึ่งมีแผนการตรวจสอบอย่างต่อเนื่องสำหรับปี 2563 - 2565</p> <p>อ้างอิง</p> <p>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p> <p>2) แผนการตรวจสอบภายใน ประจำปี 2563 - 2565</p>	✓	
<b>16.3 ความถี่ในการติดตามและประเมินผล</b>		
<p>16.3.1 ความถี่ในการติดตามและประเมินผล มีความเหมาะสมกับการเปลี่ยนแปลงของบริษัท</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดความถี่ในการติดตามและประเมินผลโดยแผนกตรวจสอบภายในของบริษัท และจากผู้ตรวจสอบภายใน (Outsource) ได้แก่ บริษัท พีแอนด์แอล อินเทอร์เน็ต ออดิท จำกัด อย่างต่อเนื่อง ซึ่งมีแผนการตรวจสอบอย่างต่อเนื่องสำหรับปี 2563 - 2565</p> <p>อ้างอิง</p> <p>1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p> <p>2) แผนการตรวจสอบภายใน ประจำปี 2563 - 2565</p>	✓	
<b>16.4 การติดตามและประเมินผลระบบการควบคุมภายใน โดยผู้ที่มีความรู้และความสามารถ</b>		
<p>16.4.1 มีดำเนินการติดตามและประเมินผลระบบการควบคุมภายใน โดยผู้ที่มีความรู้และความสามารถ</p> <p>คำอธิบาย: บริษัทฯ มีการดำเนินการติดตามและประเมินผลระบบการควบคุมภายใน โดยผู้ที่มีความรู้และความสามารถ ได้แก่ แผนกตรวจสอบภายในของบริษัท และจากผู้ตรวจสอบภายใน (Outsource) ได้แก่ บริษัท พีแอนด์แอล อินเทอร์เน็ต ออดิท จำกัด</p> <p>อ้างอิง 1) รายงานผลการตรวจสอบระบบการควบคุมภายใน ประจำปี 2563 - 2565</p> <p>2) แผนการตรวจสอบภายใน ประจำปี 2563 - 2565</p>	✓	
<b>16.5 การรายงานผลการตรวจสอบภายใน</b>		
<p>16.5.1 มีการกำหนดแนวทางการรายงานผลการตรวจสอบภายใน ให้ขึ้นตรงต่อคณะกรรมการตรวจสอบ</p> <p>คำอธิบาย: บริษัทฯ มีการกำหนดแนวทางการรายงานผลการตรวจสอบระบบการควบคุมภายใน ให้ขึ้นตรงต่อคณะกรรมการตรวจสอบ</p> <p>อ้างอิง กฎบัตรคณะกรรมการตรวจสอบ ซึ่งผ่านการทบทวนและอนุมัติจากคณะกรรมการบริษัท อ้างอิง รายงานการประชุมคณะกรรมการบริษัท ครั้งที่ 330 ณ วันที่ 14 พฤษภาคม 2564 วาระที่ 6.3</p>	✓	



คำถาม	ใช่	ไม่ใช่
16.6 การส่งเสริมให้ผู้ตรวจสอบภายในปฏิบัติหน้าที่ตามมาตรฐานสากล		
<p>16.6.1 มีการส่งเสริมให้ผู้ตรวจสอบภายในปฏิบัติหน้าที่ตามมาตรฐานสากลการปฏิบัติงานวิชาชีพการตรวจสอบภายใน (IIA: International standards for the professional practice of Internal Auditing)</p> <p>คำอธิบาย: แผนกตรวจสอบภายในของบริษัท และผู้ตรวจสอบภายใน (Outsource) ได้แก่ บริษัท พี แอนด์แอล อินเทอร์เน็ต ออดิท จำกัด ซึ่งได้รับแต่งตั้งเป็นผู้ตรวจสอบภายในของบริษัทฯ มีการปฏิบัติหน้าที่ตามมาตรฐานสากลการปฏิบัติงานวิชาชีพการตรวจสอบภายใน (IIA)</p>	✓	

17. บริษัทประเมินและสื่อสารข้อบกพร่องของการควบคุมภายในอย่างทันเวลาต่อบุคคลที่รับผิดชอบ ซึ่งรวมถึงผู้บริหารระดับสูงและคณะกรรมการตามความเหมาะสม

คำถาม	ใช่	ไม่ใช่
<p><b>17.1 การประเมินผล การสื่อสาร และการแก้ไขข้อบกพร่องของการควบคุมภายใน</b></p> <p>17.1.1 มีการประเมินผลและสื่อสารข้อบกพร่องของการควบคุมภายใน และดำเนินการเพื่อติดตามแก้ไขอย่างทันทั่วทั้งที่ หากผลการดำเนินงานที่เกิดขึ้นแตกต่างจากเป้าหมายที่กำหนดไว้อย่างมีนัยสำคัญ</p> <p><i>คำอธิบาย: บริษัทฯ กำหนดให้ผู้ตรวจสอบภายในมีการรายงานผลการตรวจสอบภายในโดยตรงต่อคณะกรรมการตรวจสอบ ทั้งนี้ หากพบข้อบกพร่องหรือข้อควรปรับปรุง ผู้ตรวจสอบภายในจะประสานงานกับหัวหน้าแต่ละหน่วยงานในการหาทางปรับปรุงแก้ไข พร้อมแจ้งให้กับฝ่ายบริหารรับทราบและรายงานความคืบหน้าต่อคณะกรรมการตรวจสอบอย่างน้อยไตรมาสละ 1 ครั้ง</i></p> <p><i>อ้างอิง รายงานการประชุมคณะกรรมการบริษัท</i></p>	✓	
<p><b>17.2 การรายงานเหตุการณ์ทุจริต ข้อบกพร่อง และการปรับปรุงข้อบกพร่อง</b></p> <p>17.2.1 ฝ่ายบริหารมีรายงานต่อคณะกรรมการบริษัทโดยพลัน ในกรณีที่เกิดเหตุการณ์หรือสงสัยว่ามีเหตุการณ์ทุจริตอย่างร้ายแรง มีการปฏิบัติที่ฝ่าฝืนกฎหมาย หรือมีการกระทำที่ผิดปกติอื่น ซึ่งอาจกระทบต่อชื่อเสียงและฐานะการเงินของบริษัทอย่างมีนัยสำคัญ</p> <p><i>คำอธิบาย: ฝ่ายบริหารมีแนวทางในการรายงานต่อคณะกรรมการบริษัททันทีในกรณีที่เกิดเหตุการณ์หรือสงสัยว่ามีเหตุการณ์ทุจริตอย่างร้ายแรง มีการปฏิบัติที่ฝ่าฝืนกฎหมาย หรือมีการกระทำที่ผิดปกติอื่น ซึ่งอาจกระทบต่อชื่อเสียงและฐานะการเงินของบริษัทอย่างมีนัยสำคัญ ทั้งนี้ ฝ่ายบริหารมีการพบปะหรือเข้าร่วมประชุมกับคณะกรรมการบริษัททุกเดือน</i></p> <p><i>อ้างอิง รายงานการประชุมคณะกรรมการบริษัท</i></p>	✓	
<p>17.2.2 มีการรายงานข้อบกพร่องที่เป็นสาระสำคัญ พร้อมแนวทางการแก้ไขปัญหา (แม้ว่าจะได้เริ่มดำเนินการจัดการแล้ว) ต่อคณะกรรมการบริษัท/คณะกรรมการตรวจสอบ เพื่อพิจารณาภายในระยะเวลาอันควร</p> <p><i>คำอธิบาย: ผู้บริหารมีการพบปะกับคณะกรรมการบริษัท โดยมีการรายงานผลการดำเนินงานภายในองค์กร ตลอดจนข้อบกพร่องที่เกิดขึ้น รวมถึงการกำหนดแนวทางแก้ไขเสนอต่อคณะกรรมการบริษัท เพื่อพิจารณาภายในระยะเวลาอันควร</i></p> <p><i>อ้างอิง รายงานการประชุมคณะกรรมการบริษัท และเอกสารประกอบวาระ</i></p>	✓	
<p>17.2.3 มีรายงานความคืบหน้าในการปรับปรุงข้อบกพร่องที่เป็นสาระสำคัญต่อคณะกรรมการบริษัท/คณะกรรมการตรวจสอบ</p> <p><i>คำอธิบาย: ผู้บริหารมีการพบปะกับคณะกรรมการบริษัท โดยมีการรายงานผลการดำเนินงานภายในองค์กร ตลอดจนความคืบหน้าในการดำเนินการแก้ไข รวมถึงการกำหนดแนวทางแก้ไขเสนอต่อคณะกรรมการบริษัท เพื่อพิจารณาภายในระยะเวลาอันควร</i></p> <p><i>อ้างอิง รายงานการประชุมคณะกรรมการบริษัท และเอกสารประกอบวาระ</i></p>	✓	

*REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2022*

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## INDEPENDENT AUDITOR'S REPORT

To The Shareholders and Board of Directors of  
Aikchol Hospital Public Company Limited

### Opinion

I have audited the financial statements of Aikchol Hospital Public Company Limited (the Company), which comprise the statement of financial position as at December 31, 2022, and the statement of comprehensive income, statement of changes in shareholders' equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Aikchol Hospital Public Company Limited as at December 31, 2022, and its financial performance and its cash flows for the year then ended in accordance with Thai Financial Reporting Standards.

### Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further describe in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am independent of the Company in accordance with the Code of Ethics for Professional Accountants including Independence Standards issued by the Federation of Accounting Professions (Code of Ethics for Professional Accountants) that are relevant to my audit of the financial statements, and I have fulfilled my other ethical responsibilities in accordance with the Code of Ethics for Professional Accountants. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

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#### Revenue recognition from general medical treatment

The revenue from medical service is the core transaction that affects the operation and has material value, representing 80% of total revenues. The revenue from hospital operations has several components such as revenues from sales of medicine and medical supplies, revenues from medical services, revenues from patient rooms, etc. Therefore, I have paid special attention with respect to the amount, value and timing of the Company's revenue recognition.

I audited the revenue recognition from medical treatment by assessing the appropriateness and testing the effectiveness of the internal control system with respect to the revenue cycle by making enquiries of the responsible persons, gaining an understanding and selecting samples to test the operation of the designed controls. In addition, I random audited the supporting documents for medical fee transactions that occurred during the year and near the end of the reporting period. I also audited credit notes that the Company issued after the end of the period. In addition, I performed comparative data analysis of subdivide revenue account to detect possible irregularities in medical fee transactions throughout the period, particularly for accounting entries made through journal vouchers.

#### Revenue recognition of medical treatment from Social Security

The Company has medical treatment revenue from the Social Security Office on the part of the insured who select medical treatment at the hospital and in-patient cases burden with high-cost diseases as presented in the financial statements, representing 18% of total revenues. Receiving money from such revenue in each time has to be approved from the Social Security Office and the consideration process by the Social Security Office takes long time. Regarding the measuring process of the revenue amount to be recognized, it requires significant judgment of the management due to the uncertainty related to the amount to be received which depends on the allocation of the Social Security Office in each year. The Company will receive cash income from the Social Security Office according to the method of calculation and rate determined by the announcement of the Medical Board issued under the Social Security Act, B.E. 2533. To ensure that the medical service fee revenue from social security is recognized in the accounts correctly and appropriately. Accordingly, I have paid special attention to the revenue recognition of medical service fee from social security because the transaction is a risk to the financial statements.

I made an understanding for the process of estimating the medical service revenue for inpatient cases with burden of high-cost disease by investigating the sources and reliability of the insured persons' information used in calculating the revenue estimate, assessing the appropriateness of the severity rate of the disease by comparing with the rules, method and conditions as announced by the Social Security Office, testing the completeness of the recording of the use of Social Security service against the recording system of the Social



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Security, testing the accuracy of the estimates of the management by comparing between the basis of the management and the basis, procedures and conditions announced by the Social Security Office and testing the items in the journal entries prepared by the management with respect to the recognition of revenue estimate. This also includes comparing of receipts during the period and analyzing the difference cause compared to the estimated medical service revenue and reviewing the receiving of medical service fee for the cases with burden of high-cost disease after the end of the accounting period.

#### **Other Information**

Management is responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and my auditor's report thereon. The annual report is expected to be made available to me after the date of this auditor's report.

My opinion on the financial statements does not cover the other information and I will not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

When I read the annual report, if I conclude that there is a material misstatement therein, I am required to communicate the matter to those charged with governance in order for those charged with governance to correct the misstatement.

#### **Responsibilities of Management and Those Charged with Governance for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process.  
Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my

opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

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From the matters communicated with those charged with governance, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partner responsible for the audit resulting in this independent auditor's report is Miss Roongnapha Saengchan.

(Miss Roongnapha Saengchan)  
Certified Public Accountant  
Registration No. 10142

Dharmniti Auditing Company Limited  
Bangkok, Thailand  
February 15, 2023

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2022

	Note	Baht	
		2022	2021
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	8	188,331,581	360,389,308
Trade and other current receivables	9	89,124,928	78,349,091
Accrued medical service income	10	124,760,938	149,645,840
Inventories	11	47,684,747	51,362,961
Other current financial assets	12	1,037,836,897	768,440,628
<b>Total current assets</b>		<b>1,487,739,091</b>	<b>1,408,187,828</b>
<b>Non-current assets</b>			
Fixed deposit pledge as collateral	12	24,036,500	13,587,200
Other non-current financial assets	12	193,333,140	153,333,180
Property, plant and equipment	13	729,091,920	718,676,151
Right-of-use assets	14	8,165,190	7,056,533
Intangible assets	15	23,867,762	28,211,022
Other non-current assets		168,490	168,490
<b>Total non-current assets</b>		<b>978,663,002</b>	<b>921,032,576</b>
<b>Total assets</b>		<b>2,466,402,093</b>	<b>2,329,220,404</b>

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
STATEMENT OF FINANCIAL POSITION (CONT.)  
AS AT DECEMBER 31, 2022

LIABILITIES AND SHAREHOLDERS' EQUITY

		Baht	
	Note	2022	2021
<b>Current liabilities</b>			
Trade and other current payables	17	113,173,821	117,483,665
Accrued expenses	18	142,804,821	196,522,969
Current portion of lease liabilities	20	3,864,162	3,150,272
Corporate income tax payables		22,213,768	41,932,103
Advance received from medical service	19	8,359,000	20,177,819
Other current liabilities		12,910,624	14,870,301
<b>Total current liabilities</b>		<b>303,326,196</b>	<b>394,137,129</b>
<b>Non-current liabilities</b>			
Lease liabilities	20	4,388,501	3,955,994
Deferred tax liabilities	16	22,789,969	17,760,102
Employee benefit obligation	21	68,866,824	59,187,171
<b>Total non-current liabilities</b>		<b>96,045,294</b>	<b>80,903,267</b>
<b>Total liabilities</b>		<b>399,371,490</b>	<b>475,040,396</b>



AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED

STATEMENT OF FINANCIAL POSITION (CONT.)

AS AT DECEMBER 31, 2022

LIABILITIES AND SHAREHOLDERS' EQUITY (CONT.)

	Note	Baht	
		2022	2021
<b>Shareholders' equity</b>			
Share capital			
Authorised share capital			
150,000,000 ordinary shares of Baht 1 each		150,000,000	150,000,000
Issued and paid-up share capital			
149,909,264 ordinary shares of Baht 1 each		149,909,264	149,909,264
Share premium		74,000,000	74,000,000
Retained earnings			
Appropriated to			
Legal reserve	22	14,990,926	14,990,926
Unappropriated		1,652,102,060	1,471,251,433
Other components of shareholders' equity		176,028,353	144,028,385
<b>Total shareholders' equity</b>		<b>2,067,030,603</b>	<b>1,854,180,008</b>
<b>Total liabilities and shareholders' equity</b>		<b>2,466,402,093</b>	<b>2,329,220,404</b>

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED DECEMBER 31, 2022

	Note	Baht	
		2022	2021
<b>Revenues</b>			
Medical service income		1,947,489,764	1,811,882,624
Other income	24	41,082,248	37,649,567
<b>Total revenues</b>		<b>1,988,572,012</b>	<b>1,849,532,191</b>
<b>Expenses</b>			
Cost of medical services		1,441,249,637	1,394,517,182
Administrative expenses		208,784,319	133,399,762
<b>Total expenses</b>		<b>1,650,033,956</b>	<b>1,527,916,944</b>
<b>Profit from operating activities</b>		<b>338,538,056</b>	<b>321,615,247</b>
Finance costs		200,084	124,465
<b>Profit before income tax expenses</b>		<b>338,337,972</b>	<b>321,490,782</b>
Income tax expenses	26	67,284,636	63,053,346
<b>Profit for the year</b>		<b>271,053,336</b>	<b>258,437,436</b>
<b>Other comprehensive income (loss)</b>			
<b>Component of other comprehensive income (loss)</b>			
<b>that will not be reclassified to profit or loss</b>			
Gain on re-measurements of defined benefit plans		-	28,902,298
Gain on investment in equity designed at fair value through other comprehensive income		39,999,960	15,333,318
Income tax relating to components of other comprehensive income that will not be reclassified to profit or loss	26	(7,999,992)	(8,847,123)
<b>Total component of other comprehensive income (loss) that will not be reclassified to profit or loss</b>		<b>31,999,968</b>	<b>35,388,493</b>
<b>Other comprehensive income (loss) for the year, net of income tax</b>		<b>31,999,968</b>	<b>35,388,493</b>
<b>Total comprehensive income for the year</b>		<b>303,053,304</b>	<b>293,825,929</b>
<b>Basic earnings per share (Baht per share)</b>	30	<b>1.81</b>	<b>1.72</b>

**AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CHANGES IN SHAREHOLDERS' EQUITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Note	Baht					
		Issued and paid-up share capital	Share premium	Retained earnings		Other components of shareholder's equity Gain (loss) on measuring financial assets	Total shareholders' equity
				Appropriated	Unappropriated		
				to legal reserve			
<b>Beginning balance as at January 1, 2022</b>		149,909,264	74,000,000	14,990,926	1,471,251,433	144,028,385	1,854,180,008
Dividend	23	-	-	-	(90,202,709)	-	(90,202,709)
Profit for the year		-	-	-	271,053,336	-	271,053,336
Other comprehensive income for the year, net of income tax							
Gain on measuring financial assets		-	-	-	-	31,999,968	31,999,968
<b>Balance at December 31, 2022</b>		<b>149,909,264</b>	<b>74,000,000</b>	<b>14,990,926</b>	<b>1,652,102,060</b>	<b>176,028,353</b>	<b>2,067,030,603</b>
<b>Beginning balance as at January 1, 2021</b>		<b>149,909,264</b>	<b>74,000,000</b>	<b>14,990,926</b>	<b>1,250,186,731</b>	<b>108,639,892</b>	<b>1,597,726,813</b>
Dividend	23	-	-	-	(37,372,734)	-	(37,372,734)
Profit for the year		-	-	-	258,437,436	-	258,437,436
Other comprehensive income for the year, net of income tax							
Gain on re-measurements of defined benefit plans		-	-	-	-	23,121,839	23,121,839
Gain on measuring financial assets		-	-	-	-	12,266,654	12,266,654
<b>Balance at December 31, 2021</b>		<b>149,909,264</b>	<b>74,000,000</b>	<b>14,990,926</b>	<b>1,471,251,433</b>	<b>144,028,385</b>	<b>1,854,180,008</b>

**AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Baht	
	2022	2021
<b>Cash flows from operating activities</b>		
Profit for the year	271,053,336	258,437,436
Reconciliations of profit for the year to net cash received (paid)		
from operating activities :		
Depreciation and amortization	70,716,128	68,716,311
Interest income	(3,795,189)	(1,864,976)
Dividend income	(3,333,330)	(5,333,328)
Bad debt written off and allowance for expected credit losses	5,524,775	3,287,791
Gain on sale of fixed assets	(99,999)	(148,635)
Loss on disposal of fixed assets	3,075,237	487,777
Employee benefits expenses	12,628,451	16,318,926
Finance costs	200,084	124,465
Income tax expenses	67,284,636	63,053,346
Profit provided by operating activities before changes in operating assets and liabilities	423,254,129	403,079,113
(Increase) decrease in operational assets		
Trade and other current receivables	(12,192,999)	(15,561,600)
Accrued medical service income	20,793,841	(103,848,275)
Inventories	3,678,214	680,312

**AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Baht	
	2022	2021
Increase (decrease) in operational liabilities		
Trade and other current payables	(9,366,840)	22,565,457
Accrued expenses	(53,718,148)	112,783,226
Advance received from medical service	(11,818,819)	20,177,819
Other current provisions	-	(15,000,000)
Other current liabilities	(1,959,677)	3,782,344
Cash flows received operating activities	358,669,701	428,658,396
Employee benefits paid	(2,948,798)	(3,570,704)
Income tax paid	(89,973,096)	(30,339,118)
<b>Net cash provided by operating activities</b>	<b>265,747,807</b>	<b>394,748,574</b>
<b>Cash flows from investing activities</b>		
Interest received	3,778,638	1,865,472
Dividend received	3,333,330	5,333,328
Increase in other current financial assets	(269,396,269)	(96,725,138)
Decrease in fixed deposit pledge as collateral	(10,449,300)	-
Purchase of property, plant and equipment	(70,471,274)	(39,565,245)
Purchase of intangible assets	(633,237)	(27,961)
Sale of equipment	100,000	148,635
<b>Net cash used in investing activities</b>	<b>(343,738,112)</b>	<b>(128,970,909)</b>
<b>Cash flows from financing activities</b>		
Interest paid	(200,084)	(124,465)
Lease liabilities paid	(3,664,629)	(3,801,488)
Dividend paid	(90,202,709)	(37,372,734)
<b>Net cash used in financing activities</b>	<b>(94,067,422)</b>	<b>(41,298,687)</b>



**AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEAR ENDED DECEMBER 31, 2022**

	Baht	
	2022	2021
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>(172,057,727)</b>	<b>224,478,978</b>
Cash and cash equivalents at beginning of the year	360,389,308	135,910,330
<b>Cash and cash equivalents at end of the year</b>	<b>188,331,581</b>	<b>360,389,308</b>
 <b><u>Supplement disclosures of cash flows information</u></b>		
Reconciliation of proceed from purchase of property, plant and equipment		
Purchase of property, plant and equipment	(75,528,269)	(38,679,365)
Increase (decrease) in other payable from acquisition of fixed assets	5,056,995	(885,880)
<b>Cash paid from purchase of property, plant and equipment</b>	<b>(70,471,274)</b>	<b>(39,565,245)</b>
Acquisition of right-of-use assets		
Increase in lease liabilities	4,811,026	6,819,369

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS

DECEMBER 31, 2022

**1. GENERAL INFORMATION**

Legal status and address of the Company

Aikchol Hospital Public Company Limited, “the Company”, is incorporated in Thailand. A registered office is at 68/3 Moo 2, Phrayasatja Road, Amphoe Muang, Cholburi and a branch is at 31/2 Moo 3, Tambol Samed, Amphoe Muang, Cholburi. The Company operates in Cholburi Province. And it is well known in medical and nursing care services under the trademark namely, “Aikchol Hospital”.

The Company was listed on the Stock Exchange of Thailand on January 10, 1992.

The principal activities of the Company are providing full hospital services including diseases protection, medical treatment, health strengthening and health rehabilitation services with 310 beds in service.

**2. BASIS FOR PREPARATION OF THE FINANCIAL STATEMENTS**

The financial statements have been prepared in accordance with the accounting standards prescribed by Thai Accounts Act enunciated under the Accounting Profession Act B.E.2547 by complying with the Thai financial reporting standards. The presentation of the financial statements has been made in compliance with the Notification of the Department of Business Development, the Ministry of Commerce, re : the financial statements presentation for public limited company, issued under the Accounting Act B.E.2543.

The financial statements have been prepared on a historical cost basis except where otherwise disclosed in the accounting policies.

The financial statements in Thai language are the official statutory financial statements of the Company. The financial statements in English language have been translated from such financial statements in Thai language.

**3. FINANCIAL REPORTING STANDARDS THAT BECAME EFFECTIVE IN THE CURRENT YEAR**

During the year, the Company has adopted the revised financial reporting standards, which are effective for fiscal years beginning on or after January 1, 2022. These financial reporting standards were aimed at alignment with the corresponding International Financial Reporting Standards with most of the changes directed towards clarifying accounting practices, accounting guidance and disclosures in the notes to the financial statements and, for some standards, providing temporary reliefs or temporary exemptions to users of the standards.

The adoption of these financial reporting standards does not have any significant impact on the financial statements in the current year.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**4. REVISED FINANCIAL REPORTING STANDARDS THAT WILL BECOME EFFECTIVE FOR THE FINANCIAL STATEMENTS WITH THE ACCOUNTING PERIOD BEGINNING ON OR AFTER JANUARY 1, 2023**

The Federation of Accounting Professions has announced to apply several revised financial reporting standards in the Royal Gazette. This will become effective for the financial statements with the accounting period beginning on or after January 1, 2023. This revision is for the financial reporting standards to be clearer and more appropriate and to conform with international financial reporting standards. Such revision does not affect the principles of the standards and does not affect the users of the financial reporting standards adopted before 2023.

The management of the Company believes that this revision of the standards will not significantly affect the financial statements.

**5. NEW FINANCIAL REPORTING STANDARDS**

The Federation of Accounting Professions has announced to apply the Financial Reporting Standard No.17 on “Insurance Contract” in the Royal Gazette. This standard requires to comply with the defined criteria of the international reporting standards including various related improvements. The effective date is to apply on the financial statements for the accounting period beginning on or after January 1, 2025.

**6. SIGNIFICANT ACCOUNTING POLICIES**

**6.1 Cash and cash equivalents**

Cash and cash equivalents in the statements of cash flows comprise cash balances, savings accounts and current accounts and highly liquid short-term investments that are repayable on demand are a component of cash and cash equivalents for the purpose of the statement of cash flows.

**6.2 Inventories**

Inventories are stated at the lower of cost and net realisable value.

Cost is calculated using the weighted average cost principle, and comprises all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs to complete and to make the sale.

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONT.)

DECEMBER 31, 2022

### 6.3 Financial instruments

#### Classification and valuation of financial assets

Classification depends on the business model of the company in managing financial assets and nature of cash flow under the agreement of financial assets. The Company classified the financial assets by the nature of value measurement as follows:

- Item measured at amortized cost
- Item subsequently measured at fair value through other comprehensive income
- Item subsequently measured at fair value through profit or loss

Equity instruments can be classified and cannot be changed by two types of measurement which are measuring fair value through profit or loss or measuring fair value through other comprehensive income that without recycling to profit or loss.

The initial recognition of financial assets that are not measured at fair value through profit or loss with fair value plus or deduct transaction cost directly related to the acquisition or issuance of those financial assets, transaction costs of financial assets are recognized as expense in profit or loss.

Subsequent measurement of debt instruments by 3 methods depend on the classification of debt instruments.

- Financial assets measured at amortized cost when financial assets are held to receive cash flow under the agreement and condition of the agreement of the financial assets that generate cash flow to pay the principal and interest from the principal balance on the specified date only. Such financial assets have to be calculated using the effective rate and are subject to impairment assessment. Profit or loss arising from derecognized, modified or impaired will be recognized in profit or loss.
- Financial assets measured at fair value through other comprehensive income when financial assets are held to receive cash flow under the agreement and to sell financial assets and the agreement condition of financial assets generating cash flow that only pays the principal and interest from the principal balance on the specified date. The change of value of financial assets is recognized through other comprehensive income except loss on impairment and interest income and gain and loss on exchange rate are recognized as profit or loss upon recognized of financial assets. Earning or deficit previously recognized in other comprehensive income has to be reclassified into profit or loss. Such financial asset has to be calculated using the effective interest rate same as financial assets measured at amortized cost.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

- Financial assets measured at fair value through profit or loss will be presented in the statement of financial position at fair value by recognizing the net change of fair value in profit or loss.

Subsequent valuation of equity instruments must present equity instruments using the fair value and record profit/loss from change in fair value through profit or loss or other comprehensive income depending on equity instruments classification.

**Classification and valuation of financial liabilities**

The Company is recognized initially of financial liabilities at fair value net of transaction costs and classified as financial liabilities as financial liabilities subsequently measured at amortized cost using the effective rate. The amortized cost is calculated taking into account fees or costs that are an integral part of the effective rate. Amortization by the effective rate is presented as part of financial costs in profit or loss.

**Derecognition of financial instruments**

Financial assets will be derecognized from the account when the right to receive cash flow of such asset has ended or when the right to receive cash flow of the assets is transferred including upon the transfer of all risk and consideration of that asset or transfer of internal control in that asset although there is no transfer or maintaining of nearly all risk and consideration of such asset.

Financial liabilities will be derecognized from the account when the obligation of such liabilities has been complied, the obligation is cancelled or the obligation has ended. In case existing financial liabilities are changed to new liabilities from one single lender with considerably different requirements or there is a significant amendment in the requirements of existing liabilities, these are considered as recognition old liabilities and recognizing new liabilities by recognizing the difference of such carrying value under profit or loss.



AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**Impairment of financial assets**

Expected credit loss for financial assets measured at amortized cost or debt instrument financial asset measured at fair value through other comprehensive income and assets arising from credit facility obligation and financial guarantee agreement are assessed without having to wait for the credit event to occur first. The Company uses the general approach in considering the allowance for loss on impairment with the exception on trade receivables that the Company uses the simplified approach in considering the allowance for loss on impairment.

**Offset of financial instruments**

Financial assets and liabilities will be offset and presented at net balance in the statement of financial position in the case legally enforced in offsetting the recognized amount. The Company intend to pay the net balance or intends to receive assets and settle payment of liabilities at the same time.

**6.4 Property, plant and equipment**

Land is stated as cost. Plant and equipment are stated at cost less accumulated depreciation and allowance on decline in value (if any).

Cost is initially recognized upon acquisition of assets along with other direct costs attributing to acquiring such assets in the condition ready to serve the objectives, including the costs of asset demolition, removal and restoration of the asset location, which are the obligations of the company (if any).

Depreciation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. The estimated useful lives are as follows:-

Buildings and building improvements	5 - 50	Years
Medical equipment	5 - 10	Years
Furniture and fixtures	5 - 10	Years
Office equipment	2 - 10	Years
Vehicles	8 - 10	Years

The Company has reviewed the residual value and useful life of the assets on a regular basis.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

No depreciation is provided on freehold land or assets under construction and installation.

Property, plant and equipment are written off at disposal. Gains or losses arising from sale or write-off of assets are recognized in the statement of comprehensive income.

#### 6.5 Intangible assets

Computer software with finite useful lives are stated at cost less accumulated amortization and allowance on impairment (if any).

Amortization is charged to the statement of comprehensive income on a straight-line basis over the period for which the computer software are expected to generate economic benefit from 5 - 10 years.

#### 6.6 Impairment of non-financial assets

The carrying amounts of the Company's assets are reviewed at each statement of financial position date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amounts are estimated.

An impairment loss is recognized whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. The impairment loss is recognized in the statement of comprehensive income unless it reverses a previous revaluation credited to equity, in which case it is charged to equity.

When a decline in the fair value of an available-for-sale financial asset has been recognized directly in equity and there is objective evidence that the value of the asset is impaired, the cumulative loss that had been recognized directly in equity is recognized in the statement of comprehensive income even though the financial asset has not been derecognized. The amount of the cumulative loss that is recognized in the statement of comprehensive income is the difference between the acquisition cost and current fair value, less any impairment loss on that financial asset previously recognized in the statement of comprehensive income.

#### 6.7 Provision

A provision is recognized in the statement of financial position when the Company has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. If the effect is material, provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

## 6.8 Employee benefits

### Short-term employment benefits

The Company recognizes salary, wage, bonus and contributions to social security fund and provident fund as expenses when incurred.

### Post-employment benefits (Defined contribution plans)

The Company and its employees have jointly established a provident fund. The fund is monthly contributed by employees and by the Company. The fund's assets are held in a separate trust fund and the Company's contributions are recognized as expenses when incurred.

### Post-employment benefits (Defined benefit plans)

The Company has obligations in respect of the severance payments it must pay to the employees upon retirement under the labor law and other employee benefit plans. The Company treats these severance payment obligations as a defined benefit plan.

The obligation under the defined benefit plan is calculated based on the actuarial principles by a qualified independent actuary using the projected unit credit method. Such estimates are made based on various assumptions, including discount rate, future salary increase rate, staff turnover rate, mortality rate, and inflation rate.

Actuarial gains and losses for post-employment benefits of the employees are recognized immediately in other comprehensive income.

## 6.9 Revenue

### Revenues from medical service

Revenue from medical service is exempt from value added taxes and is arrived at after deduction of trade discounts.

Revenues from medical service, mainly consisted of medicine and medical supplies, patient room service charge, medical profession charge and other service are recognized as income when the services are delivered, based on an accrual basic.

Revenues from social security is recognized on an accrual basic.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

Interest and dividend income

Interest income is recognized in the statement of comprehensive income as it accrues. Dividend income is recognized in the statement of comprehensive income on the date the Company's right to receive payments established. In the case of quoted securities is usually the ex-dividend date.

Others income

Others income is recognized on an accrual basis.

**6.10 Expenses**

Expenses are recognized on an accrual basis.

**6.11 Leases**

At inception of a contract, the Company assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Company assesses the lease term for the non-cancellable period as stipulated in lease contract or the remaining period of active leases at the date of initial application together with any period covered by an option to extend the lease if it is reasonably certain to be exercised or any periods covered by an option to terminate the lease if it is reasonably certain not to be exercised by considering the effect of changes in technology and/or the other circumstance relating to the extension of the lease term.

Right-of-use assets-as a lessee

Right-of-use assets are recognized at the commencement date of the lease. Right-of-use assets are stated at cost, less any accumulated depreciation and impairment losses (if any), and adjusted for any remeasurement of lease liabilities (if any). The cost of right-of-use assets includes the amount of lease liabilities recognized, initial direct costs incurred, and lease payments made at or before the commencement date, less any lease incentives received.

The cost of right-of-use assets also includes an estimate of costs to be incurred by the lessee in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

Right-of-use assets are calculated by reference to their costs on a straight-line basis over the shorter of the lease term and the estimated useful lives for each of right-of-use assets.

Lease liabilities

At the commencement date of the lease, lease liabilities are stated at the present value of lease payments to be made over the lease term. The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable (if any) and amount expected to be paid under residual value guarantees. The lease payments also include the exercise price of a purchase option reasonably certain to be exercised by the Company and payments of penalties for terminating the lease, if the lease term reflects the Company exercising the option to terminate.

In calculating the present value of lease payments, the Company uses its incremental borrowing rate, which is determined by referring to the government bond yield adjusted with risk premium depending on the lease term, at the lease commencement date if the interest rate implicit in the lease is not readily determinable. After the commencement date, the amount of lease liabilities is increased to reflect the accretion of the interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments or a change in the assessment of an option to purchase the underlying asset.

Short-term leases and leases of low-value assets

The Company applies the short-term lease recognition exemption to its short-term leases (those leases that have a lease term of 12 months or less from the commencement date and not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases that are considered of low value. Lease payments on short-term and leases of low-value assets are recognized as expense in profit and loss on a straight-line basis over the lease term.



AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONT.)

DECEMBER 31, 2022

**6.12 Income tax**

Current tax

The Company records income tax expenses, if any, based on the amount currently payable under the Revenue Code at the income tax rates at 20% of profit before income tax, after adding back certain expenses which are non-deductible for income tax computation purposes, and less certain transactions which are exemption or allowable from income tax.

Deferred tax

Deferred tax assets and liabilities are provided on the temporary differences between the carrying amount and the tax bases of assets and liabilities at the end of the reporting period. Changes in deferred tax assets and liabilities are recognized as deferred tax income or deferred tax expense which are recognized in the profit or loss except to the extent that it relates to items recognized directly in shareholders' equity or in other comprehensive income.

The deductible temporary differences are recognized as deferred tax assets when it is probable that the Company will have future taxable profit to be available against which the deferred tax assets can be utilized. The taxable temporary differences on all taxable items are recognized as deferred tax liabilities.

Deferred tax assets and liabilities are measured at the tax rates that the Company expect to apply to the period when the deferred tax assets are realized or the deferred tax liabilities are settled, based on tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period.

At the end of each reporting period, the carrying amount of deferred tax assets are reviewed and reduced the value when it is probable that the Company will have no longer the future taxable profit that is sufficient to be available against which all or some parts of deferred tax assets are utilized.

**6.13 Significant accounting judgements and estimates**

The preparation of financial statements in conformity with financial reporting standards at times requires management to make subjective judgements and estimates regarding matters that are inherently uncertain. These judgements and estimates affect amounts reported in the financial statements and disclosures and actual results could differ from these estimates. Significant judgements and estimates are as follows:

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

Allowance for expected credit losses

In determining an allowance for expected credit losses, the management needs to make judgement and estimates based upon past collection history, aging profile of outstanding debts.

Accrued medical service income

In determining the certain amount of receivable from the social security office provided to patients with severe diseases and of chronic diseases. In this regard, the amount of such income are set, adjusted and accrued based on the latest actual collection within current relative circumstances.

Determining the lease term of contracts with renewal and termination options

The Company determines the lease term as the non-cancellable term of the lease, together with any period covered by an option to extend the lease if it is reasonably certain to be exercised, or any periods covered by an option to terminate the lease, if it is reasonably certain not to be exercised. The management is required to use judgment in evaluating whether it is reasonably certain whether or not to exercise the option to renew or terminate the lease, considering all relevant factors that create an economic incentive to exercise either the renewal or termination.

After the commencement date, the Company reassesses the lease term if there is a significant event or change in circumstances that is within its control and affects its ability to exercise or not to exercise the option to renew or to terminate.

Property, plant and equipment and right-of-use assets/Depreciation

In determining depreciation of plant and equipment and right-of-use assets, the management is required to make estimates of the useful lives and residual values of the plant and equipment and right-of-use assets and to review the estimated useful lives and residual values when there are any changes.

In addition, the management is required to review property, plant and equipment and right-of-use assets for impairment on a periodical basis and record the impairment loss when it is determined that the recoverable amount is lower than the carrying amount. This requires judgement regarding forecast of future revenues and expenses relating to the assets subject to the review.

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

Intangible assets

In recording the initial recognition and measurement of intangible assets as at the acquired date and subsequent impairment testing, the management is required to make estimates of cash flows to be generated by the asset or the cash generating units and to choose a suitable discount rate in order to calculate the present value of those cash flows.

Deferred tax assets

Deferred tax assets are recognized for deductible temporary differences and unused tax losses to the extent that it is probable that taxable profit will be available against which the temporary differences and losses can be utilized. Significant management judgement is required to determine the amount of deferred tax assets that can be recognized, based upon the likely timing and level of estimated future taxable profits.

Post-employment benefits under defined benefit plans

The obligation under the defined benefit plan is determined based on actuarial techniques. Such determination is made based on various assumptions, including discount rate, future salary increase rate, mortality rate and staff turnover rate.

Estimating the incremental borrowing rate

The Company cannot readily determine the interest rate implicit of the lease. Therefore, the incremental borrowing rate of the Company is used to discount lease liabilities. The incremental borrowing rate is the rate of interest that the Company would have to pay for necessary borrowing to acquire the assets, or assets with close value to right-of-use assets in similar economic environment, borrowing period and borrowing security.

**7. SEASONAL OPERATION**

The company's business is not affected significantly by seasonal or cyclical factor during the year.

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

8. CASH AND CASH EQUIVALENTS

Consisted of:-

	Baht	
	2022	2021
Cash on hand	1,574,785	2,117,045
Cash at bank -savings accounts and current accounts	186,756,796	358,272,263
<b>Total</b>	<b>188,331,581</b>	<b>360,389,308</b>

As at December 31, 2022 and 2021, cash at bank-savings accounts have interest at the floating rates at 0.35% per annum and 0.13% per annum, respectively.

9. TRADE AND OTHER CURRENT RECEIVABLES

Consisted of :-

	Baht	
	2022	2021
Trade receivables		
Within credit terms	38,897,664	34,378,352
Overdue:		
Less than 3 months	40,521,211	18,185,626
3-6 months	2,863,242	3,558,464
6-12 months	316,751	973,040
Over 12 months	2,209,217	190,939
	84,808,085	57,286,421
Less allowance for expected credit losses	(3,365,897)	(2,323,726)
<b>Net</b>	<b>81,442,188</b>	<b>54,962,695</b>
Other current receivables		
Prepaid expenses	3,084,597	2,465,536
Advance payment for vaccine	-	5,236,000
Other accrued income	2,943,684	11,834,347
Other receivables	-	2,765,671
Others	1,654,459	1,084,842
	7,682,740	23,386,396
<b>Total trade and other current receivables</b>	<b>89,124,928</b>	<b>78,349,091</b>

The normal credit term granted by the Company ranges from 30 days to 120 days.

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**10. ACCRUED MEDICAL SERVICE INCOME**

Consisted of :-

	Baht	
	2022	2021
Social Security Office		
Chronic diseases	27,863,111	11,776,551
Patients with severe diseases	41,637,510	25,871,520
Others	12,698,752	17,257,254
	<u>82,199,373</u>	<u>54,905,325</u>
National Health Security Office		
Coronavirus 2019 infected patient	47,424,672	95,512,561
<u>Less</u> allowance for expected credit losses	(4,863,107)	(772,046)
	<u>42,561,565</u>	<u>94,740,515</u>
<b>Total</b>	<u><u>124,760,938</u></u>	<u><u>149,645,840</u></u>

The Company is unable to determine the certain amount of medical income for treatment provided to patients with severe diseases and medical income for treatment of chronic diseases that have not been received from the Social Security Office and National Health Security Office for COVID-19. Therefore, the management of the Company has estimated the accrued income based on the latest actual amount received along with the current circumstances. The management of the Company believes that the actual results will not be significantly different from the estimated amount.

**11. INVENTORIES**

Consisted of :-

	Baht	
	2022	2021
Medicine and medical supplies	40,942,101	43,519,772
Supplies	6,742,646	7,843,189
<b>Total</b>	<u><u>47,684,747</u></u>	<u><u>51,362,961</u></u>



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12. FINANCIAL ASSETS

Consisted of :-

	Baht	
	2022	2021
<b>Other current financial assets</b>		
Debt instruments at amortised cost		
Fixed deposit	221,044	10,580,621
Equity security designed at fair value through profit or loss		
Mutual funds - fixed income	1,037,615,853	757,860,007
<b>Total</b>	<u>1,037,836,897</u>	<u>768,440,628</u>
<b>Fixed deposit pledge as collateral</b>		
Fixed deposit pledge as collateral	24,036,500	13,587,200
<b>Total</b>	<u>24,036,500</u>	<u>13,587,200</u>
<b>Other non-current financial assets</b>		
Equity security designed at fair value through other comprehensive income	193,333,140	153,333,180
<b>Total</b>	<u>193,333,140</u>	<u>153,333,180</u>

As at December 31, 2022 and 2021, fixed deposits have interest rate at 0.38% per annum and investment in mutual funds - fixed income which the Company intends to hold to maturity within 1 year and has return at the rate of 0.65% per annum and 0.29% per annum, respectively.

As at December 31, 2022 and 2021, fixed deposits in the amount of Baht 24.04 million and 13.59 million, are pledged as collateral for the letters of guarantee issued by a commercial bank.

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As at December 31, 2022 and 2021, other non-current financial assets in marketable equity are stated at fair value through other comprehensive income, consisted of :-

	Holding of interest		Million Baht			
	(% )		2022		2021	
	2022	2021	Cost	Market value	Cost	Market value
Bangkok Dusit Medical Services Plc.	0.06	0.06	2.20	193.33	2.20	153.33
Add Gain on measuring financial assets			191.13		151.13	
<b>Total</b>			<b>193.33</b>		<b>153.33</b>	

13. PROPERTY, PLANT AND EQUIPMENT

Consisted of :-

	Baht				
	Balance per book as at Dec. 31, 2021	Additions	Transfer in (Transfer out)	Deductions	Balance per book as at Dec. 31, 2022
<b>Cost</b>					
Land	108,160,300	-	-	-	108,160,300
Buildings and building improvement	999,278,156	3,389,997	13,144,660	(3,064,044)	1,012,748,769
Medical equipment	299,622,337	44,176,726	-	(9,964,898)	333,834,165
Furniture and fixture	37,098,931	1,742,584	1,022,919	(207,162)	39,657,272
Office equipment	74,279,052	2,722,464	225,005	(2,500,125)	74,726,396
Vehicles	22,706,924	3,319,000	-	-	26,025,924
Assets under construction and installation	17,302,075	20,177,498	(14,392,584)	-	23,086,989
<b>Total</b>	<b>1,558,447,775</b>	<b>75,528,269</b>	<b>-</b>	<b>(15,736,229)</b>	<b>1,618,239,815</b>
<b>Less accumulated depreciation</b>					
Buildings and building improvement	494,941,460	36,811,751	-	(1,545,485)	530,207,726
Medical equipment	233,779,679	19,174,706	-	(8,565,734)	244,388,651
Furniture and fixture	32,835,425	1,081,372	-	(185,525)	33,731,272
Office equipment	59,113,064	4,102,699	-	(2,413,062)	60,802,701
Vehicles	19,101,996	915,549	-	-	20,017,545
<b>Total</b>	<b>839,771,624</b>	<b>62,086,077</b>	<b>-</b>	<b>(12,709,806)</b>	<b>889,147,895</b>
<b>Net</b>	<b>718,676,151</b>				<b>729,091,920</b>

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	Baht				Balance per book as at Dec. 31, 2021
	Balance per book as at Dec. 31, 2020	Additions	Transfer in (Transfer out)	Deductions	
<b>Cost</b>					
Land	108,160,300	-	-	-	108,160,300
Buildings and building improvement	988,660,695	1,559,413	9,809,522	(751,474)	999,278,156
Medical equipment	299,233,461	21,437,703	-	(21,048,827)	299,622,337
Furniture and fixture	35,830,754	872,963	560,339	(165,125)	37,098,931
Office equipment	71,988,092	2,868,080	148,730	(725,850)	74,279,052
Vehicles	22,638,924	68,000	-	-	22,706,924
Assets under construction and installation	15,947,460	11,873,206	(10,518,591)	-	17,302,075
<b>Total</b>	<b>1,542,459,686</b>	<b>38,679,365</b>	<b>-</b>	<b>(22,691,276)</b>	<b>1,558,447,775</b>
<b>Less accumulated depreciation</b>					
Buildings and building improvement	459,282,341	36,410,522	-	(751,403)	494,941,460
Medical equipment	236,785,839	17,870,863	-	(20,877,023)	233,779,679
Furniture and fixture	32,219,899	776,841	-	(161,315)	32,835,425
Office equipment	55,873,231	3,935,890	-	(696,057)	59,113,064
Vehicles	18,245,231	856,765	-	-	19,101,996
<b>Total</b>	<b>802,406,541</b>	<b>59,850,881</b>	<b>-</b>	<b>(22,485,798)</b>	<b>839,771,624</b>
<b>Net</b>	<b>740,053,145</b>				<b>718,676,151</b>

Depreciation of the plant and equipment for the years ended December 31, 2022 and 2021 which were included in cost of medical services and administrative expenses, consisted of :-

	Baht	
	2022	2021
Cost of medical services	55,121,726	53,270,074
Administrative expenses	6,964,351	6,580,807
<b>Total</b>	<b>62,086,077</b>	<b>59,850,881</b>

As at December 31, 2022 and 2021, certain equipment and vehicle items of the Company have been fully depreciated but are still in use of cost in amount of Baht 351.72 million and Baht 319.61 million, respectively.

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A portion of land, building and construction in progress, including future construction were pledged as collateral security for the long-term loan and a bank overdraft with a net book value as at December 31, 2022 and 2021 of approximately amounted of Baht 536.90 million and Baht 559.12 million, respectively.

As at December 31, 2022 and 2021, the Company covered All Risks Insurance Policy (ARIP) with an insurer. The sum insured has already been covered the value of the assets. The ARIP is renewed on an annual basis and a portion of proceeds from insurance claims under the ARIP.

#### 14. RIGHT-OF-USE ASSETS

Consists of :

	Baht			Balance as at December 31, 2022
	Balance as at December 31, 2021	Transactions during the year		
		Additions	Change in conditions/ written-off	
<i>At cost</i>				
Medical equipment	861,880	-	-	861,880
Office equipment	8,665,470	4,811,026	(3,962,577)	9,513,919
Vehicle	1,254,208	-	-	1,254,208
Total	10,781,558	4,811,026	(3,962,577)	11,630,007
<i>Less Accumulated depreciation</i>				
Medical equipment	143,647	287,293	-	430,940
Office equipment	3,198,148	2,997,007	(3,962,577)	2,232,578
Vehicle	383,230	418,069	-	801,299
Total	3,725,025	3,702,369	(3,962,577)	3,464,817
<b>Right-of-use assets - net</b>	<b>7,056,533</b>			<b>8,165,190</b>

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	Baht			Balance as at December 31, 2021
	Balance as at December 31, 2020	Transactions during the year Additions	Change in conditions/ written-off	
<u>At cost</u>				
Medical equipment	509,287	861,880	(509,287)	861,880
Office equipment	7,530,545	4,703,281	(3,568,356)	8,665,470
Vehicle	-	1,254,208	-	1,254,208
Total	8,039,832	6,819,369	(4,077,643)	10,781,558
<u>Less Accumulated depreciation</u>				
Medical equipment	339,525	313,409	(509,287)	143,647
Office equipment	3,674,764	3,091,740	(3,568,356)	3,198,148
Vehicle	-	383,230	-	383,230
Total	4,014,289	3,788,379	(4,077,643)	3,725,025
<b>Right-of-use assets - net</b>	<b>4,025,543</b>			<b>7,056,533</b>

The Company leases several assets including medical equipment, office equipment and vehicle of which average lease term during 1 - 3 years.

15. INTANGIBLE ASSETS

Consisted of :-

	Baht			Balance per book as at Dec. 31, 2022
	Balance per book as at Dec. 31, 2021	Additions	Deductions	
<u>Cost</u>				
Computer software	65,951,485	633,237	(77,040)	66,507,682
<u>Less accumulated amortization</u>	37,740,463	4,927,682	(28,225)	42,639,920
<b>Net</b>	<b>28,211,022</b>			<b>23,867,762</b>

	Baht			Balance per book as at Dec. 31, 2021
	Balance per book as at Dec. 31, 2020	Additions	Deductions	
<u>Cost</u>				
Computer software	72,260,926	27,961	(6,337,402)	65,951,485
<u>Less accumulated amortization</u>	38,718,515	5,077,051	(6,055,103)	37,740,463
<b>Net</b>	<b>33,542,411</b>			<b>28,211,022</b>



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Amortization of intangible assets for the years ended December 31, 2022 and 2021, which were included in cost of medical services and administrative expenses, consisted of :-

	Baht	
	2022	2021
Cost of medical services	4,655,687	4,815,046
Administrative expenses	271,995	262,005
<b>Total</b>	<b>4,927,682</b>	<b>5,077,051</b>

As at December 31, 2022 and 2021, certain intangible assets items of the Company have been fully amortized but they are still in use of cost in the amount of Baht 18.19 million and Baht 16.93 million, respectively.

#### 16. DEFERRED TAX ASSETS AND TAX LIABILITIES

Changes in deferred tax assets (liabilities) for the years ended December 31, 2022 and 2021 are summarized as follows:

	Baht			Balance as at Dec. 31, 2022
	Balance as at Dec. 31, 2021	Revenue (expenses) during the year		
		In profit or loss	In other comprehensive income	
Deferred tax assets:				
Trade receivables	619,155	1,026,646	-	1,645,801
Right-of-use assets	9,946	7,548	-	17,494
Employee benefit obligation	11,837,434	1,935,931	-	13,773,365
<b>Total</b>	<b>12,466,535</b>	<b>2,970,125</b>	<b>-</b>	<b>15,436,660</b>
Deferred tax liabilities:				
Other non-current financial assets	(30,226,637)	-	(7,999,992)	(38,226,629)
<b>Total</b>	<b>(30,226,637)</b>	<b>-</b>	<b>(7,999,992)</b>	<b>(38,226,629)</b>
<b>Deferred tax assets (liabilities)-net</b>	<b>(17,760,102)</b>			<b>(22,789,969)</b>

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	Baht			Balance as at Dec. 31, 2021
	Balance as at Dec. 31, 2020	Revenue (expenses) during the year		
		In profit or loss	In other comprehensive income	
Deferred tax assets:				
Trade receivables	194,419	424,736	-	619,155
Right-of-use assets	12,568	(2,622)	-	9,946
Other current provisions	3,000,000	(3,000,000)	-	-
Employee benefit obligation	15,068,249	2,549,644	(5,780,459)	11,837,434
<b>Total</b>	<b>18,275,236</b>	<b>(28,242)</b>	<b>(5,780,459)</b>	<b>12,466,535</b>
Deferred tax liabilities:				
Other non-current financial assets	(27,159,973)	-	(3,066,664)	(30,226,637)
<b>Total</b>	<b>(27,159,973)</b>	<b>-</b>	<b>(3,066,664)</b>	<b>(30,226,637)</b>
<b>Deferred tax assets (liabilities)-net</b>	<b>(8,884,737)</b>			<b>(17,760,102)</b>

17. TRADE AND OTHER CURRENT PAYABLES

Consisted of :-

	Baht	
	2022	2021
<b>Trade payables</b>	<b>84,962,710</b>	<b>91,780,111</b>
<b>Other current payables</b>		
Asset payables	8,867,989	3,810,994
Expired cheque payables	4,756,560	4,473,060
Retention payables	2,637,476	2,223,869
Revenue department payables	2,496,452	1,945,954
Advance received for vaccine	-	7,283,100
Others	9,452,634	5,966,577
	<b>28,211,111</b>	<b>25,703,554</b>
<b>Total trade and other current payables</b>	<b>113,173,821</b>	<b>117,483,665</b>

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
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18. ACCRUED EXPENSES

Consisted of :-

	Baht	
	2022	2021
Accrued doctor fee	45,654,509	48,895,578
Accrued director's remuneration	7,200,000	3,600,000
Accrued wages	6,982,148	9,098,224
Accrued bonus	41,301,490	83,320,876
Accrued electricity	1,454,307	1,037,562
Accrued medical referral expenses	18,210,375	26,623,718
Accrued other expenses	22,001,992	23,947,011
<b>Total</b>	<b>142,804,821</b>	<b>196,522,969</b>

19. ADVANCE RECEIVED FROM MEDICAL SERVICE

On April 8, 2021, the Social Security Office had notified the results of the consideration of claiming for medical service fees in excess of the amount that the hospital should receive the refund from the hospital in the percentage of Adj RW that found the error detected from the amount received the refund for medical service fee in the year 2018 amounted Baht 9.30 million. On June 2, 2021, the Company had received the notification of the results of the consideration of the refund of medical services in case of high cost diseases (Adj RW  $\geq$  2) in the year 2018 by deducting from the medical service fee in type of in-patients with high-cost diseases (Adj RW  $\geq$  2) that the hospital should receive from the Social Security Office for 6 installments, No. 1 - 5 amounted Baht 1.60 million each and No. 6 amounted Baht 1.30 million from the month approved to pay in installments.

On August 18, 2021, the Social Security office had notified the results of the consideration of claiming for medical service fee in excess of the amount that the hospital should receive the refund from the hospital in the percentage of Adj RW that found the error detected from the amount received the refund for medical service fee in the year 2016 amounted Baht 10.18 million by deducting from the medical services in case of high cost diseases (Adj RW  $\geq$  2) that the hospital should receive from the social security office.

In the year 2021, the Social Security office had notified the results of the consideration of claiming for medical service fee in excess of the amount that the hospital should receive the refund from the hospital in the percentage of Adj RW that found the error detected from the amount received the refund for medical service fee in the year 2019 amounted Baht 8.70 million. It was medical service free in case of medical specialists in the amount of Baht 0.40 million. The remaining was medical service in case of high cost diseases (Adj RW  $>$  2) in the amount of Baht 8.30 million. The company has submitted a letter requesting the Social Security Office to re-examine the use of medical services for the year 2019 and is awaiting the results of the review of new information reviewed by the Social Security Office.

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During the year 2022, the Social Security office had notified the results of the consideration of claiming for medical service fee in excess of the amount that the hospital should receive the refund from the hospital in the year 2020 amounted Baht 0.06 million.

From the result of the Social Security Office's consideration above, it arises from the registration inspection by the Social Security Office using random sampling not less than 10 percent of the number of existing information to consider the completeness of the registration record in order to retrieve and calculate the reimbursement for such medical service fee. The sampling method is effective from July 1, 2014 onwards. The Company's management had a resolution to record the amount to be claimed back from the Social Security Office of the total amount by reducing revenue from medical treatment in the statement of comprehensive income and record advance received from medical service in the statement of financial position.

During the year 2022 the Social Security Office has deducted the medical service fee for in-patient with high-cost diseases Adj RW  $\geq$  2 in the amount Baht 1.30 million. It is the final installment of medical service fee deduction for in-patient with high-cost disease of 2018.

And The Social Security Office has deducted the medical service fee for in-patient with high-cost disease Adj RW  $\geq$  2 of 2016 in the amount of Baht 10.18 million. The deduction was made in 2 installments of Baht 5.91 million and Baht 4.27 million, respectively, and deducting medical service fee in case of medical professional in the year 2019 in the amount of Baht 0.40 million.

Therefore, as at December 31, 2022 advance received for medical service has a balance of Baht 8.36 million

## 20. LEASE LIABILITIES

The carrying amounts of lease liabilities and the movement for the years ended December 31, 2022 and 2021 are presented below :

	Baht	
	2022	2021
As at January 1,	7,106,266	4,088,385
Addition	4,811,026	6,819,369
Accretion of interest	200,084	124,465
Payments	(3,864,713)	(3,925,953)
As at December 31,	8,252,663	7,106,266
Less: current portion	3,864,162	3,150,272
<b>Lease liabilities - net of current portion</b>	<b>4,388,501</b>	<b>3,955,994</b>

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Amounts recognized in the statement of comprehensive income for the years ended December 31, 2022 and 2021 are comprised :

	Baht	
	2022	2021
Depreciation - Right-of-use assets	3,702,369	3,788,379
Interest expenses	200,084	124,465
<b>Total</b>	<b>3,902,453</b>	<b>3,912,844</b>

For the years ended December 31, 2022 and 2021, the total cash outflow for leases on consolidated and separated financial statements amount to Baht 3.66 million and Baht 3.80 million, respectively.

## 21. EMPLOYEE BENEFIT OBLIGATION

The statements of financial position. For the year ended December 31, 2022

	Baht	
	2022	2021
Beginning employee benefit obligation	59,187,171	75,341,247
Benefits paid by the plan	(2,948,798)	(3,570,704)
Gain from changing actuarial estimates	-	(28,902,298)
Current service and interest costs	12,628,451	16,318,926
<b>Ending employee benefit obligation</b>	<b>68,866,824</b>	<b>59,187,171</b>

### Expenses recognized in statements of comprehensive income

	Baht	
	2022	2021
Current service cost	11,752,138	14,526,684
Interest on obligation	876,313	1,792,242
<b>Total</b>	<b>12,628,451</b>	<b>16,318,926</b>



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**Actuarial gain on defined employee benefits plans**

	Baht	
	2022	2021
Actuarial gain arising from		
Changes in demographic assumptions	-	(12,994,105)
Changes in financial assumptions	-	4,639,617
Experience adjustments	-	(20,547,810)
<b>Total</b>	<b>-</b>	<b>(28,902,298)</b>

**Principal actuarial assumptions at the reporting date**

	%	
	2022	2021
Discount rate	1.54	1.54
Salary increase rate	6	6
Employee turnover rate	11 - 22	11 - 22
Disability rate	5*	5*

\*reference to mortality rate in B.E. 2017

**Sensitivity analysis**

The results of sensitivity analysis for significant assumptions that affect the present value of the long-term employee benefit obligations as at December 31, 2022 and 2021, are summarized below:

	Baht	
	2022	2021
Discount rate		
1% increase	(4,877,734)	(4,346,731)
1% decrease	5,593,238	4,983,952
Salary increase rate		
1% increase	5,943,592	4,702,695
1% decrease	(5,274,684)	(4,192,009)
Employee turnover rate		
1% increase	(5,526,503)	(4,920,069)
1% decrease	5,617,907	5,016,795

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**22. RESERVES AND LEGAL RESERVES**

Share premium

Section 51 of the Public Companies Act B.E. 2535 requires companies to set aside share subscription monies received in excess of the par value of the shares issued to a reserve account (“share premium”). Share premium is not available for dividend distribution.

Legal reserve

Section 116 of the Public Companies Act B.E. 2535 requires that a company shall allocate not less than 5% of its annual net profit, less any accumulated losses brought forward, to a reserve account (“legal reserve”), until this account reaches an amount not less than 10% of the registered authorized capital. The legal reserve is not available for dividend distribution.

**23. DIVIDENDS**

Year 2022

At the ordinary shareholders’ meeting held on April 18, 2022, the shareholders approved the appropriation of dividend from operating results of 2021 of Baht 0.60 per share, 149.91 million shares, amounting to Baht 90.46 million. The dividend will be proposed to pay to shareholders on May 17, 2022.

Year 2021

At the ordinary shareholders’ meeting held on April 23, 2021, the shareholders approved the appropriation of dividend from operating results of 2020 of Baht 0.25 per share, 149.91 million shares, amounting to Baht 37.37 million. The dividend will be proposed to pay to shareholders on May 21, 2021.

**24. OTHER INCOME**

Consisted of :-

	Baht	
	2022	2021
Revenue from sharing of kidney hemodialysis	12,996,650	13,375,505
Rental space income	9,510,302	8,377,249
Interest income	3,795,189	1,864,976
Others	14,780,107	14,031,837
<b>Total</b>	<b>41,082,248</b>	<b>37,649,567</b>

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**25. EXPENSES BY NATURE**

Significant expenses by nature for the years ended December 31, 2022 and 2021 are a follow:-

	Baht	
	2022	2021
Staff costs	539,383,911	562,746,368
Directors and management's remuneration	38,522,130	29,795,695
Doctor fee	412,707,243	347,745,192
Medicine, medical supplies and supplies	337,218,849	290,525,316
Depreciation and amortization	70,716,128	68,716,311
Others	251,485,695	228,388,062
<b>Total</b>	<b>1,650,033,956</b>	<b>1,527,916,944</b>

**26. INCOME TAX EXPENSES**

**26.1 Major components of tax expenses**

For the years ended December 31, 2022 and 2021 consisted of:

	Baht	
	2022	2021
Income tax expenses shown in profit or loss :		
Current tax expense :		
Income tax expense for the year	70,254,761	63,025,104
Deferred tax expense :		
Changes in temporary differences relating to the original recognition and reversal	(2,970,125)	28,242
<b>Total</b>	<b>67,284,636</b>	<b>63,053,346</b>
Income tax relating to components of other comprehensive income :		
Deferred tax relating to :		
Remeasuring other non-current financial assets	7,999,992	3,066,664
Gain from changing actuarial estimates	-	5,780,459
<b>Total</b>	<b>7,999,992</b>	<b>8,847,123</b>

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DECEMBER 31, 2022

26.2 A numerical reconciliation between tax expense and the product of accounting profit multiplied by the applicable tax rate

For the years ended December 31, 2022 and 2021 which are summarized as follows:

	Baht	
	2022	2021
Accounting profit for the year	338,337,972	321,490,782
The applicable tax rate (%)	20	20
Tax expense at the applicable tax rate	67,667,594	64,298,157
Reconciliation items:		
Tax effect of expenses that are not deductible in determining tax profit:		
- Expenses not allowed as expenses in determining taxable profit	816,590	141,867
Tax effect of income or profit that are not required in determining taxable profit:		
- Exemption of non - taxable dividend income	(666,666)	(1,066,666)
- Others	(532,882)	(320,012)
Total reconciliation items	(382,958)	(1,244,811)
<b>Total tax expense</b>	<b>67,284,636</b>	<b>63,053,346</b>

26.3 A numerical reconciliation between the average effective tax rate and the applicable tax rate

For the years ended December 31, 2022 and 2021 are summarized as follows:

	Baht			
	2022		2020	
	Tax amount (Baht)	Tax rate (%)	Tax amount (Baht)	Tax rate (%)
Accounting profit before tax expense for the year	338,337,972		321,490,782	
Tax expense at the applicable tax rate	67,667,594	20.00	64,298,157	20.00
Reconciliation items	(382,958)	(0.11)	(1,244,811)	(0.39)
<b>Tax expense at the average effective tax rate</b>	<b>67,284,636</b>	<b>19.89</b>	<b>63,053,346</b>	<b>19.61</b>

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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**27. PROVIDENT FUND**

The defined contribution plans comprise provident funds established by companies in the Company for their employees. Membership to the funds is on a voluntary basis. Contributions are made monthly by the employees at rates 3% of their basic salaries and by the Company at rates 3% of the employees' basic salaries. The provident funds are registered with the Ministry of Finance as juristic entities and are managed by a licensed Fund Manager. The Company's contributions for the years ended December 31, 2022 and 2021 in the amount of to Baht 4.47 million and Baht 4.47 million, respectively.

**28. DIRECTORS AND MANAGEMENT'S REMUNERATION**

Directors and management's remuneration represent the benefits paid to the Company's directors and management such as salaries and related benefit including the benefit paid by other means. The Company's directors and management are the persons who are defined under the Securities and Exchange Act.

Directors of the Company is consisted of board of directors, audit committee and nomination and remuneration committee.

Management of the Company is consisted of executive board, chief medical officer and hospital administrator.

**29. SEGMENT INFORMATION**

Operating segment information is reported in a manner consistent with the internal reports that are regularly reviewed by the chief operating decision maker in order to make decisions about the allocation of resources and assess its performance to the company's operating segment.

The one main operating segment of the Company is to provide healthcare as private hospital and hospital under the affiliated of social security and the single geographical area of their operations is Thailand. Segment performance is measured based on operating profit or loss, on a basis consistent with that used to measure operating profit or loss in the financial statements. As a result, all of the revenues, operating profits and assets as reflected in these financial statements pertain to the aforementioned reportable operating segment and geographical area.



AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

Information about major customers

The groups of the Company's major customers include individuals, group of policyholders of the insurance company, group of contract parties' company and group of insured on social security who requires using the hospital service at the package rate from the government sectors.

**30. EARNINGS PER SHARE**

Basic earnings per share is calculated by dividing the profit for the year by the weighted average number of ordinary shares which are issued and paid-up during the year.

	2022	2021
Profit for the year (Baht)	271,053,336	258,437,436
Weighted average number of ordinary share (Shares)	149,909,264	149,909,264
Earnings per share (Baht per share)	1.81	1.72

**31. CAPITAL MANAGEMENT**

The primary objective of the Company's capital management is to ensure that it has an appropriate financial structure and preserves the ability to continue its business as a going concern.

According to the statement of financial position as at December 31, 2022 and 2021, the Company's debt-to-equity ratio was 0.19 : 1 and 0.26 : 1, respectively.

**32. FINANCIAL INSTRUMENTS**

**32.1 Financial risk management policies**

The Company is exposed to normal business risks from changes in market interest rates and from non-performance of contractual obligations by counter parties. The Company does not hold or issue derivative financial instruments for speculative or trading purposes.

**32.2 Interest rate risk**

Interest rate risk is the risk that future movements in market interest rates, which may affect the interest earnings and expenses in the present and future years. The Company is primarily exposed to interest rate risk that relates primarily to deposit at financial institution and financial assets due to changes in interest rates. The Company has no policy to use any derivative financial instruments to reduce this risk.



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AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

### 32.3 Credit risk

Credit risk is the potential financial loss resulting from the failure of a customer or a counterparty to settle its financial and contractual obligations to the Company as and when they fall due.

Management has a credit policy in place and the exposure to credit risk is monitored on an ongoing basis. Credit evaluations of the financial condition of its counterparties, to provide a term of payment, and to require partial payment of deposit, or call for collateral as other security. Therefore, it does not expect to incur material losses from debt collection more than the amount already provided in the allowance for expected credit losses.

### 32.4 Liquidity risk

The Company monitors its liquidity risk and maintains a level of cash and cash equivalents deemed adequate by management to finance the Company's operations and to mitigate the effects of fluctuations in cash flows.

### 32.5 Fair value of financial instruments

#### Fair value

The Company uses the market approach to measure their assets and liabilities that are required to be measured at fair value by relevant financial reporting standards, except that the cost approach or income approach is used when there is no active market or when a quoted market price is not available.

#### Fair value hierarchy

Level 1 - Use of Quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - Use of Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (e.g. prices) or indirectly (e.g. derived from prices).

Level 3 - Use of unobservable inputs such as estimates of future cash flows.

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

As of December 31, 2022, the Company had the following assets and liabilities that were measured at fair value using different levels of inputs as follows :-

	Baht			Total
	Level 1	Level 2	Level 3	
Assets				
Other current financial assets				
- Mutual funds - fixed income (hold to maturity within 1 year)	-	1,037,836,897	-	1,037,836,897
Other non-current financial assets				
- Equity security	193,333,140	-	-	193,333,140
Total	193,333,140	1,037,836,897	-	1,231,170,037

Fair valuation techniques and inputs to Level 2 fair valuation

The fair value of investments in investment units that are not listed on the Stock Exchange of Thailand is determined by using the net asset value per unit as announced by the fund managers.

During the year, there were no transfers within the fair value hierarchy.

### 33. FINANCIAL ASSET AND FINANCIAL LIABILITIES

As at December 31, 2022 and 2021, the Company's management has assessed which business models applied to the financial assets and liabilities and have classified the financial assets and liabilities as follow :

	Baht			Total
	As at December 31, 2022			
	FVPL	FVOCI	Amortized cost	
<b>Financial assets</b>				
Cash and cash equivalents	-	-	188,331,581	188,331,581
Trade and other current receivables	-	-	89,124,928	89,124,928
Accrued medical service income	-	-	124,760,938	124,760,938
Other current financial assets	1,037,615,853	-	221,044	1,037,836,897
Fixed deposit pledge as collateral	-	-	24,036,500	24,036,500
Other-non current financial assets	-	193,333,140	-	193,333,140
	<b>1,037,615,853</b>	<b>193,333,140</b>	<b>426,474,991</b>	<b>1,657,423,984</b>

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

	Baht			
	As at December 31, 2022			
	FVPL	FVOCI	Amortized cost	Total
<b>Financial liabilities</b>				
Trade and other current payables	-	-	113,173,821	113,173,821
Lease liabilities	-	-	8,252,663	8,252,663
	-	-	<b>121,426,484</b>	<b>121,426,484</b>

	Baht			
	As at December 31, 2021			
	FVPL	FVOCI	Amortized cost	Total
<b>Financial assets</b>				
Cash and cash equivalents	-	-	360,389,308	360,389,308
Trade and other current receivables	-	-	78,349,091	78,349,091
Accrued medical service income	-	-	149,645,840	149,645,840
Other current financial assets	757,860,007	-	10,580,621	768,440,628
Fixed deposit pledge as collateral	-	-	13,587,200	13,587,200
Other-non current financial assets	-	153,333,180	-	153,333,180
	<b>757,860,007</b>	<b>153,333,180</b>	<b>612,552,060</b>	<b>1,523,745,247</b>
<b>Financial liabilities</b>				
Trade and other current payables	-	-	117,483,665	117,483,665
Lease liabilities	-	-	7,106,266	7,106,266
	-	-	<b>124,589,931</b>	<b>124,589,931</b>

AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**34. RECONCILIATION OF LIABILITIES ARISING FROM FINANCIAL ACTIVITIES**

Changes in the liabilities arising from financing activities for the year ended December 31, 2022 and 2021 are as follows:

	Baht			
	Balance as at	Cash flows	Non-cash transaction	Balance as at
	January 1, 2022	Increase (decrease)	Increase	December 31, 2022
Lease liabilities	7,106,266	946,313	200,084	8,252,663
	<u>7,106,266</u>	<u>946,313</u>	<u>200,084</u>	<u>8,252,663</u>

	Baht			
	Balance as at	Cash flows	Non-cash transaction	Balance as at
	January 1, 2021	Increase (decrease)	Increase	December 31, 2021
Lease liabilities	4,088,385	2,893,416	124,465	7,106,266
	<u>4,088,385</u>	<u>2,893,416</u>	<u>124,465</u>	<u>7,106,266</u>

**35. COMMITMENTS WITH NON-RELATED PARTIES**

As at December 31, 2022 and 2021, the Company has commitments as follow :-

		Baht	
		2022	2021
35.1	Letters of guarantee issued by a commercial bank to the government unit and the state enterprise.	24,036,500	24,247,200
35.2	Construction and equipment installation agreements	15,101,138	6,597,789



AIKCHOL HOSPITAL PUBLIC COMPANY LIMITED  
NOTES TO THE FINANCIAL STATEMENTS (CONT.)  
DECEMBER 31, 2022

**36. RECLASSIFICATION**

Certain amounts in the statements of income for the year ended December 31, 2021 has been reclassified to conform to the current year's classification but with no effect to previously reported net income or shareholders' equity. The reclassifications were as follow:

	Baht		
	As previously reported	Increase (decrease)	As reclassified
For the year ended December 31, 2021			
Cost of medical services	1,407,582,178	(13,064,996)	1,394,517,182
Administrative expenses	120,334,766	13,064,996	133,399,762

**37. TO APPROVED THE FINANCIAL STATEMENTS**

The financial statements were authorized for issue by the Company's board of directors on February 15, 2023.

# *Attachment*

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## Attachment 1 Board of Director

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### 1. Mr.Apirag Vanich

Chairman of the Board / Authorized Director

Age 57 years

Date of appointment as director : 15 April 1991

Education / Training

#### Education

- MBA., Indiana University.
- B.S. Agricultural Economics, Purdue University.

#### Training

- Role of the Chairman Program (RCP) Class13/2006
- Director Certificate Program (DCP) Class 60/2005
- Director Accreditation Program (DAP) Class 37/2005
- Finance for Non-Financial Director (FND) Class 19/2005
- Thailand Energy Academy : “Energy Literacy for a Sustainable Future” TEA Class 16
- Leader Program Capital Market Academy Class 11

% shareholding 21.36% (self 19.57%, spouse1.80%)

Family ties among executives

- |    |                 |        |         |
|----|-----------------|--------|---------|
| 1. | Mrs. Phortchana | Manoch | Sibling |
| 2. | Ms. Kanchana    | Vanich | Sibling |
| 3. | Ms. Oranuj      | Vanich | Sibling |

Position held in other listed companies

1. Chairman of Univanich Palm Oil Public Company Limited

Other present position

1. Chairman of Chean Vanich Co.,Ltd.
  2. Chairman of Chean Vanich Transport Co.,Ltd.
  3. Chairman of Vanich Gypsum Co.,Ltd.
  4. Chairman of Vanich Lineal Co.,Ltd.
  5. Chairman of Phuket Rubber Co.,Ltd.
  6. Chairman of Aik Rock Industry Co.,Ltd.
  7. Chairman of Assets-R-Us Co.,Ltd.
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## Attachment 1 Board of Director

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### 2. Dr.Phorthana Manoch, Ph.D

Vice Chairman / Authorized Director

Age 68 years

Date of appointment as director : 27 April 1981

Education / Training

#### Education

- Doctor of Philosophy in Philosophy and Ethics, Suan Sunandha Rajabhat University
- M.S. Hospital Administration, University of Wisconsin, U.S.A.
- Bachelor of Laws Dhurakij Pundit University
- B.S. Business Administration, University of Wisconsin, U.S.A

#### Training

- Director Refreshment Training Program (DRP) Class 3/2021
- Director Accreditation Program (DAP) Class 175/2020
- Corporate Governance for Executives (CGE) Class 14/2019
- Anti-Corruption for Executive Program (ACEP) Class 13/2014
- Financial Statement for Director (FSD) Class 13/2011
- Director Certificate Program (DCP) Class 25/2002
- Certificate Course in Good Governance for Medical Executives, King Prajadhipok's Institute and the Medical Council of Thailand Class 1 (2012)

% shareholding 2.92% (self 2.26%, spouse 0.66%)

#### Family ties among executives

- |    |              |        |         |
|----|--------------|--------|---------|
| 1. | Mr. Apirag   | Vanich | Sibling |
| 2. | Ms. Kanchana | Vanich | Sibling |
| 3. | Ms. Oranuj   | Vanich | Sibling |
| 4. | Mr. Siriphot | Manoch | Child   |

#### Position held in other listed companies

1. Director of Univanich Palm Oil Public Company Limited

#### Other present position

1. Director of Chean Vanich Co.,Ltd.
2. Director of Vanich Lineal Co.,Ltd.

## Attachment 1 Board of Director

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### 3. Asst.Prof.Krisada Banchuin, M.D.

Independent Director / Chairman of the Audit Committee / Chairman of the Nomination and Remuneration Committee

Age 75 years

Date of appointment as director : 12 September 1978

Education / Training

#### Education

- Doctor of Medicine, Faculty of Medicine, Ramathibodi Hospital, Mahidol University
- DIP. American Board of Pediatrics
- Diploma, Thai Board of Pediatrics, Medical Council of Thailand
- Diploma, Family Medicine, Medical Council of Thailand

#### Training

- Refreshment Training Program (RFP) Class 6/2022
- Audit Committee Program (ACP) Class 42/2013
- Monitor the Quality of Financial Reporting (MFR) Class 17/2013
- Monitor the Internal Audit Function (MIA) Class 14/2013
- Monitoring the System of Internal Control and Risk Management (MIR) Class 14/2013
- Director Certificate Program (DCP) Class 156/2012
- Role of the Compensation Committee (RCC) Class 15/2012
- Director Accreditation Program (DAP) Class 37/2005

% shareholding                      0.14% (self 0.14%, spouse 0%)

Family ties among executives                      -None-

Position held in other listed companies                      -None-

Other present position

1. Director of Chonburi Ice Plant Co.,Ltd.

## Attachment 1 Board of Director

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### 4. Ms.Kanchana Vanich

Director / Authorized Director

Age 64 years

Date of appointment as director : 23 February 1994

Education / Training

Education

- B.S. Finance, University of Wisconsin, U.S.A.
- B.S. Human & Relationship University of Wisconsin, U.S.A.

Training

- Director Accreditation Program (DAP) Class 36/2005

% shareholding -None-

Family ties among executives

- |    |                 |        |         |
|----|-----------------|--------|---------|
| 1. | Mr. Apirag      | Vanich | Sibling |
| 2. | Mrs. Phortchana | Manoch | Sibling |
| 3. | Ms. Oranuj      | Vanich | Sibling |

Position held in other listed companies

1. Director of Univanich Palm Oil Public Company Limited

Other present position

1. Director of Chean Vanich Co.,Ltd.
2. Director of Chean Vanich Transport Co.,Ltd.
3. Director of Vanich Pilok Mining Co.,Ltd.
4. Director of Vanich Gypsum Co.,Ltd.
5. Director of Vanich Lineal Co.,Ltd.
6. Director of Phuket Rubber Co.,Ltd.



## Attachment 1 Board of Director

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### 5. Ms.Oranuj Vanich

Director

Age 59 years

Date of appointment as director : 11 April 2011

Education / Training

Education

- B.S. Marketing, Indiana State University, U.S.A.
- Hotel Management Diploma, Hotel Management School “Les Roches”, Switzerland

Training

- Financial Statements for Directors (FSD) Class 19/2013
- Director Accreditation Program (DAP) Class 92/2011

% shareholding 3.87%

Family ties among executives

1. Mr. Apirag Vanich Sibling
2. Mrs. Phortchana Manoch Sibling
3. Ms. Kanchana Vanich Sibling

Position held in other listed companies -None-

Other present position

1. Director of Chean Vanich Co.,Ltd.
2. Director of Chean Vanich Transport Co.,Ltd.
3. Director of Vanich Gypsum Co.,Ltd.

## Attachment 1 Board of Director

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### 6. Mrs.Thitawat Pothanant

Independent Director / Member of the Audit Committee / Member of the Nomination and Remuneration Committee

Age 67 years

Date of appointment as director : 21 April 2017

Education / Training

#### Education

- M.B.A. (Finance), ST. John University, New York, U.S.A.
- B.S. (Business Administration), Kasetsart University, Thailand.

#### Training

- Advance Audit Committee Program (AACP) รุ่นที่ 30/2018
- Director Accreditation Program (DAP) รุ่นที่ 140/2017

% shareholding	-None-
Family ties among executives	-None-
Position held in other listed companies	-None-
Other present position	-None-

## Attachment 1 Board of Director

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### 7. Assoc.Prof.Dr.Sarayut Rueangsuwan, Ph.D

Director / Member of the Nomination and Remuneration Committee

Age 39 years

Date of appointment as director : 23 April 2019

Education / Training

#### Education

- Doctor of Philosophy in Accountancy, University of Exeter, UK
- Master of Public Affairs, University of California, Berkeley, USA
- Master of Research in Finance with Merit, City University London, UK
- Master of Business Administration Thammasat Business School, Thammasat University, Thailand
- Bachelor of Business Administration in Accounting (First Class Honor), Thammasat University

#### Training

- Refreshment Training Program (RFP) Class 6/2022
- Young FTI Elite Class 8/2022
- Development Administrator in Digital Era Class 6/2022
- Advanced Audit Committee Program (AACP) Class 33/2019
- Directors Certification Program (DCP) Class 246/2017
- Directors Accreditation Program (DAP) Class 129/2016
- JENESYS 2016 Economics: Trade and Investment Promotions Japanese Government
- GW4 2014 PhD Training in Accounting University of Exeter and University of Bristol

% shareholding -None-

Family ties among executives -None-

Position held in other listed companies

1. Director of Simat Technologies Public Company Limited

Other present position

1. Managing partner Livne and Rueang Co.,Ltd.
2. Director of Thai Aviation Co.,Ltd.
3. Associate Dean for Strategy and Finance, Thammasat Business School

## Attachment 1 Board of Director

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### 8. Mr. Kudun Sukhumananda

Independent Director / Member of the Audit Committee

Age 47 years

Date of appointment as director : 23 April 2019

Education / Training

Education

- Master of Laws, Columbia University, U.S.A
- Bachelor of Law (2nd Class Honours), Chulalongkorn University

Training

- Directors Certification Program (DCP) Class 154/2011
- Thailand Energy Academy : “Energy Literacy for a Sustainable Future” TEA Class 16

% shareholding -None-

Family ties among executives -None-

Position held in other listed companies

- Director of Srisawad Corporation Public Company Limited

Other present position

- Director of Kudun and Partners Limited.
- Director of Specialty Innovation Company Limited

## Attachment 1 Board of Director

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### 9. Assoc.Prof.Pongsak Yuktanandana, M.D

Independent Director

Age 62 years

Date of appointment as director : 23 April 2021

Education / Training

#### Education

- Bachelor of Science (Medical Sciences), Chulalongkorn University
- Doctor of Medicine, Chulalongkorn University
- Diploma of the Thai Board of Orthopaedics (King Chulalongkorn Memorial Hospital) The Medical Council of Thailand
- Master of Science (Health Development) Chulalongkorn University

#### Training

- Director Accreditation Program (DAP) Class 185/2021
- Certificate Sports Medicine Research Fellow, University of Pittsburgh, USA, 1997
- Certificate Course in Good Governance for Medical Executives, King Prajadhipok's Institute and the Medical Council of Thailand Class 1 (2012)
- Certificate in Anti- Corruption Strategic Management for Senior Executives Class 4 Office of the National Anti-Corruption Commission (2014)

% shareholding -None-

Family ties among executives -None-

Position held in other listed companies -None-

Other present position -None-

## Attachment 1 Executive

### 1. Asst.Prof.Dr.Terdsak Rojsurakitti, M.D.

Chief Executive Officer (CEO)

Age 65 Years

Date of appointment :1 January, 2021

#### Education/Training

##### Education

- Doctor of Philosophy in Business Administration (English Program) The Institute of International Studies, Ramkhamhaeng University
- Master of Business Administration, Faculty of Commerce and Accountancy, Thammasat University
- Diploma of Thai Board, Preventive Medicine, Medical Council
- Diploma of Thai Board, Family Physicians, Medical Council
- Diploma of Thai Board, Obstetrics & Gynecology, Medical Council
- Doctor of Medicine, Faculty of Medicine, Chiang Mai University Training

##### Thai Institute of Directors Association

- Financial Statements for Directors Class 45/2022
- How to Develop a Risk Management Plan Class 30/2022
- Corruption Risk & Control: Technical Update Class 15/2022
- Strategic Board Master Class Class 11/2022
- The Board's Role in Mergers and Acquisitions Class 1/2022
- Subsidiary Governance Program Class 1/2022
- Board Reporting Program Class 36/2021
- Ethical Leadership Program Class 22/2021
- Director Leadership Certification Program Class 2/2021
- Director Certification Program Class 295/2020
- Advanced Audit Committee Program Class 37/2020
- Board Nomination and Compensation Program Class 9/2020
- Risk Management Program for Leaders Class 20/2020
- Corporate Governance for Executives Class 16/2020
- Role of the Chairman Program Class 46/2020
- Successful Formulation & Execution of Strategy Class 32/2020
- Boardroom Success through Financing & Investment Class 9/2020
- Director Accreditation Program Class 163/2019



## Attachment 1 Executive

### Other Courses

- Strategy for Health Care Delivery, Harvard Business School
- Strategies and Methodology for Corporate Sustainability Operations, SET
- Preliminary to Corporate Sustainability, SET
- Sustainable development goals for business, SET
- Value Chain and Stakeholder Analysis, SET
- Good Governance for Medical Executives , King Prajadhipok's Institute-
- Thammasat Leadership Program, Foundation of Thammasat Leadership Program

- Certificate, Insurance Fundamentals: Life, Annuities, and Health, Life Office Management Association, USA
- Associate, Customer Service, Life Office Management Association, USA
- Associate, Life Management Institute, Life Office Management Association, USA
- Lifestyle Medicine, Asean Institute for Health Development, Mahidol University
- Strategy for Health Care Delivery, Harvard Business School
- Higher Diploma in Clinical Science, Mahidol University
- Private Hospital Management Program, Association of Private Hospitals

### **% Share Possession**

**-None-**

### **Family ties among executives**

**-None-**

### **Position held in other listed companies**

1. Chairman of the Board of Directors, Winnergy Medical Public Company Limited.
2. Independent Director Audit Committee, Nomination and Remuneration Committee, Do Day Dream Public

Company Limited

### **Other present position**

1. Executive Committee, Professor Sangwien Intharawichai Fund, Thammasat Business School, Thammasat University.
2. Medical Consultant, Dhipaya Group Holdings Public Company Limited.
3. Chief Executive Officer, Premier Healthcare Group Co., Ltd.
4. Executive Committee, Faculty of Medicine, Western University
5. Executive Committee, Thailand Hospital Administrator Association
6. Executive Committee, Professor Sangwien Intharawichai Fund, Thammasat Business School, Thammasat University
7. Obstetrician Pattana Medical Center Clinic in His Majesty the King

## Attachment 1 Executive

### 2. Mr. Virun Pornpatkul, M.D.

Age 65 Years

Chief Medical Officer Aikchol Hospital

Date of appointment : 1 June, 2021

#### Education/Training

##### Education

- Bachelor of Science, Chiangmai University
- Doctor of Medicine, Chiangmai University
- Master of Public and Private Administration National Institute of Development Administration
- Certificate of Proficiency in Pediatrics Medical Council
- Certificate of Proficiency in Family Medicine Medical Council
- Certificate of Proficiency in Preventive Medicine Community Psychiatry Medical Council
- Certificate of Leadership from Office of Civil Servant Commission
- Certificate of High National Security from National Defense College Association

##### Training

- Certificate Medical and Health Administration Ministry of Public Health
- Certificate of decentralized and health care administration Nuffield Institute Leeds University, UK
- Certificate of Hospital Management Technion Institute of Technology Haifa, ISR
- Certificate of Hospital Management Kellogg School of Management Chicago, USA

% Share Possession	-None-
Family ties among executives	-None-
Position held in other listed companies	-None-
Other present position	-None-

### 3. Mr. Kesada Jansawang, M.D.

Age 63 Years

Chief Medical Officer Aikchol Hospital

Date of appointment : 1 April, 2021

#### Education/Training

##### Education

- Bachelor of Medical Science, Chiangmai University
- Doctor of Medicine, Chiangmai University
- Bachelor of Public Health (Hospital Administration), Sukhothai Thammathirat University
- Diploma Thai Board of Hematology, The Medical Council of Thailand
- Diploma Thai Board of Hematology, The Medical Council of Thailand
- Diploma Thai Board of Family Medicine

##### Training

- Executive Development program (5th Class), Consortium of Medical Schools.
- Advance Executive Program (31st Class), Ministry of Public Health
- Good Governance for Sustainable Development Program, of Public Sector. Development Commission
- Advance Program for Mediation in Medical and Public Health System, Ministry of Public Health

% Share Possession	-None-
Family ties among executives	-None-
Position held in other listed companies	-None-
Other present position	-None-

## Attachment 1 Executive

### 4. Mrs. Pariyanath Chalermchuang

Chief Financial Office

Age 65 Years

Date of appointment : 29 October, 2018

#### Education/Training

##### Education

- Mini MBA in Business Administration, Faculty of Commerce and Accountancy, Thammasat University
- Bachelor of Accountancy, Faculty of Commerce and Accountancy Thammasat University

##### Training

- CFO'S Orientation Course for new IPOS Class 3/2019
- Corporate Financial, Federation of Accounting Professions
- CFO Refresher class 2/2564

% Share Possession	-None-
Family ties among executives	-None-
Position held in other listed companies	-None-
Other present position	-None-

### 5. Mr.Siriphot Manoch

Chief Administrative Officer

Age 39 Years

Date of appointment : 1 January 2020

#### Education/Training

##### Education

- Master of Fine Arts in Lighting Design (MFALD) : Parsons School of Design, New York, USA
- Bachelor of Fine Arts in Interior Design (BFAID) : Faculty of Decorative Arts, Silpakorn University

##### Training

- Feasibility Study Certificate Program : Faculty of Commerce and Accountancy, Thammasat University
- Hospital Facility Management Certificate Program : Faculty of Medicine, Khonkaen University
- Hospital Environmental and Occupational Health and Safety Management : Faculty of Medicine, Khonkaen University
- Energy Management for Healthcare Facility : Department of Alternative Energy Development and Efficiency of Ministry of Energy
- Hospital Management for Chief Executive Officer (CEO) Certificate Program : Faculty of Medicine Ramathibodi Hospital, Mahidol University
- Advanced Healthcare Accreditation A-HA in Practice (HA 702) : The Healthcare Accreditation Institute

% Share Possession	1.15 %
Family ties among executives	- Dr.Phortchana Manoch
Position held in other listed companies	-None-
Other present position	-None-

## Attachment 1 Executive

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### 6. Mrs. Prapaphan Tanthavirat

Company Secretary

Age 73 years

Date of appointment : 18 August, 2008

Education/Training

#### Education

- Bachelor of Accountancy, Faculty of Commerce and Accountancy, Thammasat University
- Master of Public Administration, Faculty of Political Science, Thammasat University

#### Training

- Anti-Corruption the Practical Guide (ACPG) Class 12/2014
- Fundamental Practice for Corporate Secretary (FPCS) Class 18/2551

% Share Possession	-None-
Family ties among executives	-None-
Position held in other listed companies	-None-
Other present position	-None-

## Attachment 2

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### *Details of the directors of subsidiaries*

-None-

## Attachment 3

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### *Heads of the Internal Audit and Compliance Units*

#### **Ms.Taweeporn Kaewsailert**

Position Head of Internal Audit, Audit Committee Secretary

Age 52 years

#### **Education / Training**

##### **Education**

- Bachelor's degree of Accounting : Thai Chamber of Commerce University.
- Diploma : Professional Internal Auditor (CPIAT), Association of Internal Auditors of Thailand registration number 1160

##### **Training**

- Techniques for Argument Administration and Management and appeal of audit opinions : Institute of Internal Auditors Thailand
- PDPA for Internal Audit : Institute of Internal Auditors Thailand
- Preparation of working paper For measures against corruption in the organization : Thailand Federation of Accounting Professions
- Analytical Thinking in the internal Audit Process : Thailand Federation of Accounting Professions
- Anti-Corruption : Synergy to Success : Institute of Internal Auditors Thailand
- Data Analytics for Internal Auditor : Thailand Federation of Accounting Professions
- IT Audit for Non - IT Auditor Master class : NSTDA Academy
- Business Management for Internal Audit : Thailand Federation of Accounting Professions
- Preparing for an IT audit : Information Systems Audit and Control Association – Bangkok Chapter (ISACA)
- Certification Professional Internal Audit of Thailand ” (CPIAT) : Institute of Internal Auditors Thailand

#### **Experience**

2019 – present	Audit Committee Secretary Aikchol Hospital Public Company Limited
2010 – present	Head of Internal Audit Aikchol Hospital Public Company Limited

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### Attachment 3

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Heads of the Compliance Units

-None-

## Attachment 4

### Assets for business undertaking and details of asset appraisal

(1) Fixed Assets Used In Business

Fixed Assets Used In Business	Net Book Value 2022			Net Book Value 2021		
	Aikchol Hospital	Aikchol 2 Hospital	Total	Aikchol Hospital	Aikchol 2 Hospital	Total
Land	60,160,300	48,000,000	108,160,300	60,160,300	48,000,000	108,160,300
Plant	238,577,007	243,964,053	482,541,060	249,973,086	254,363,627	504,336,713
Medical equipment	58,527,175	30,991,891	89,519,066	51,593,178	14,249,480	65,842,658
Furniture and fixtures	4,354,065	1,571,919	5,925,984	3,219,775	1,043,715	4,263,490
Equipment and Intangible assets	28,251,777	9,466,128	37,717,905	33,177,008	10,200,002	43,377,010
Vehicle	5,396,508	611,871	6,008,379	2,595,665	1,009,263	3,604,928
Work in progress	21,152,526	1,934,463	23,086,989	14,941,566	2,360,508	17,302,074
<b>Total</b>	<b>416,419,358</b>	<b>336,540,325</b>	<b>752,959,683</b>	<b>415,660,578</b>	<b>331,226,595</b>	<b>746,887,173</b>

(2) The Company has no subsidiaries and associates.

(3) The company has no business restructuring. Therefore, the price of new assets is not banned during the accounting period.

## Attachment 5

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### *Unabridged policy and guidelines on corporate governance and unabridged code of business conduct prepared by the Company in the following matters:*

#### **Corporate Governance Policy and Guidelines**

The company is determined to be the leading hospital in the eastern region. to build credibility for investors and those who have stakes in business operations. Increase corporate value and promote sustainable growth by adhering to the principles of good corporate governance set administrative policies and a regulatory system to enable the organization to operate efficiently and achieve the objectives laid down on business practices that adhere to transparency Be socially responsible The Board of Directors is responsible for overseeing the policy of good corporate governance.

#### **Ensuring compliance and review**

1. “Directors, Executives and Employees.”There are duties and responsibilities that must be understood. and comply with the corporate governance policy.
2. Supervisors at all levels must take responsibility for employees under their supervision to seriously comply with the corporate governance policy.
3. Supervisors at all levels must be leaders in implementing corporate governance policies. as well as promoting a working environment for employees and related parties to understand that compliance with the corporate governance policy is correct.
4. There is a problem with the practice or interpretation of the corporate governance policy.
  - 4.1 In the case of directors, executives, the Audit Committee has the authority to make decisions.
  - 4.2 In the case of employees, the executive committee has the power to make decisions, and such decisions are final.

In addition, the Board of Directors Review the Company's good corporate governance policy. And evaluate the implementation of such policies at least once a year and will require various performance reports. to the shareholders as well.

Full details can be found at <https://ir.aikchol.com/corporate-governance/>

## Attachment 5

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### Code of Conduct

Code of Conduct is a good practice in doing business. for employees of the company to hold together And use it as a guideline for proper operation. It is considered part of the regulations.

Company's person Have duties to operate within the framework of ethics, morality, honesty, creativity, equality and equality according to the principles and guidelines set forth in the Company's Code of Conduct. with the Company's directors behave as a good role model And in the practice of a particular profession, such as doctors, pharmacists, nurses, technicians, etc., must perform their duties strictly according to the code of ethics in their professional practice. and is considered part of our ethical standards. and code of conduct

#### Have to do with Code of Conduct?

1. Directors, Executives and Employees who must be informed Understand principles and practices as defined in the Company's Code of Conduct Especially in matters related to their duties and responsibilities.
2. Supervisors at all levels must take responsibility for their employees to seriously comply with this Code of Conduct.
3. Supervisors at all levels must be leaders in compliance with the code of conduct. as well as promoting a working environment for employees and related persons to understand that Compliance with the Code of Conduct is the right thing to do. and must be strictly adhered to and cannot claim that do not know the guidelines set forth in this Code of Conduct.
4. Human Resources Department Have duties and responsibilities explained to new employees of the company. and understand the company's code of conduct And let all new employees sign their acknowledgment. and bring the document to be signed for acknowledgment stored in each employee's work history.
5. Consult with supervisors or inquire in the company's ethics consulting system. When you are not confident that what you will do is correct according to the company's code of conduct or not
6. Communicate to other people you work with or those involved to understand the guidelines for the performance of employees according to the company's code of conduct.
7. Whistleblowing: Report a clue when seeing an act that is not correct according to the company's code of conduct. through the channels that the company Establish and cooperate in the investigation process.

#### If not following the company's code of conduct, what will be the consequences?

1. Failure to comply with the principles and guidelines set forth in the Company's Code of Conduct Judgment shall be made according to the nature of the violation. willfulness or intent avoidance of ethics or wrong importance motive of importance and the level of position and duty of the violator, age, past history and behavior, circumstances of the case of adverse consequences arising from the violation or other reasons that should be taken into consideration. And there may be disciplinary or legal offenses in each case. and may be considered punished according to the specified criteria
2. In addition to non-compliance with the Company's Code of Conduct mentioned above, encouraging others to violate the Company's Code of Conduct Ignoring when witnessing non-compliance with the Company's

## Attachment 5

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Code of Conduct obstruction of the fact-finding process and unfair acts against those giving facts It is considered non-compliance with the Company's Code of Conduct as well.

### Penalty

The Company's Code of Conduct is considered one of disciplines. which the Company's directors All executives and employees must maintain themselves and strictly follow. Employees who violate or do not comply. The company will consider imposing disciplinary action according to the work regulations. If the act is an illegal act Offenders will also be punished by law.

### What to do when encountering unethical actions?

The company has a system for complaints and whistle blowing. which is according to international principles in case you know or see the action or being a person who suffers damage related to corruption Failure to comply with laws, rules, regulations, company regulations and company ethics You can provide information about such actions by doing the following:

1. Notify the recipient of the complaint According to the complaint channels specified, however, it must not be a complaint of false information or harassment that the company Considered to be in violation of the discipline of personnel management regulations.
2. The company has a process to take when receiving complaints. And there is protection for employees who report complaints and whistleblowing.

### The complainant/informant will be protected.

The Company has a policy to protect and provide fairness to employees who report information or provide clues. The person assigned to find facts about corruption or non-compliance with laws, rules and regulations of the company. and the Company's Code of Conduct, whistleblowers, complainants, or information providers will be protected as follows:

1. Reporters, complainants, or co-operators can choose to remain anonymous. If it is seen that disclosure will cause insecurity or any damage In the event that the complainant and informant reveals the name of the company can report the progress Can clarify the facts. or mitigate the damage more conveniently and quickly
2. The company will treat the relevant information as confidential and will disclose it as necessary. taking into account the safety and damage of the reporter Source of information or related person
3. In the event that the complainant considers that he or she may not be safe or damage may occur The complainant may request the Company to set up appropriate protection measures. or the company may prescribe protective measures without the complainant requesting If it is seen that it is likely to cause trouble or insecurity
4. Those who have suffered damage will receive relief from damages through appropriate and fair procedures.

Full details can be found at <https://ir.aikchol.com/corporate-policy/>

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## Attachment 6

### Report of the Audit Committee

The Audit Committee renews the terms of office as per resolution of the Board of Directors' meeting no. 321, held at Aikchol Hospital Public Company Limited. The renewal of the terms of office is effective from 8 May 2020 and will be valid for 2 years.

The Audit compliance audit has performed their duties as assigned by the Board of Directors to be in consistency with the Audit Committee Charter, and priority on the financial statement audit, good corporate governance, risk management, internal control system, internal audit system and auditing to ensure the Company's compliance on securities and exchange laws,, requirements of the Stock Exchange of Thailand, as well as other laws related to the Company's business operation. The Audit Committee applies their knowledge and skills with prudence and adequate independence to assure the Company's management is transparent and reliable.

The Audit Committee and Independent Committee of Aikchol Hospital Public Company Limited comprises:

1. Asst.Prof. Krisada Banchuin, M.D. Chairman of the Audit Committee
  2. Mrs. Thitawat Pothanant Member of the Audit Committee : Knowledgeable in Finance and accounting
  3. Mr. Kudun Sukhumananda Member of the Audit Committee
- \* Assoc. Prof. Sarayut Rueangsuwan, Ph.D. resigned Independence Director and Audit Committee effective from 20 April 2022
- \* Mr. Kudun Sukhumananda appointed to the position Audit Committee since 21 April 2022

#### There are 7 meetings of the Audit Committee held in 2021

Scopes, major duty and responsibility under the Audit Committee Charter is summarized as follows:

1. The Company's Auditor has audited and reviewed the quarterly and annual financial statements for the year 2022 and proposed to the Board of Directors for approval. The Audit annual Committee and the Company's Auditor attended the meeting without the executives.

The Audit Committee agreed with the Auditor that the Company's financial statements are accurate and reliable under the generally accepted accounting principles and the information disclosure is adequate.

2. Appointment of the auditor from Dharmniti Auditing Co., Ltd., with the audit fee for the year 2022.

The Audit Committee expresses their opinion that the performance in the previous year in consistent with the established procedures and the Auditor is duly independent.

3. Audit on efficiency and adequacy of the Company's internal control system

The Audit Committee expresses their opinion that the Company's internal control system is appropriate, efficient and adequate to mitigate corporate risks at an acceptable level.



## Attachment 6

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In 2022, the Audit Committee proposed P&L Corporation Co., Ltd. to audit the Company's internal control system which include the followings:

- Procurement of drugs and medical supplies
- Compliance with the PDPA B.E. 2562
- Implementation of the strategic plan

4. Approve the audit plan for the year 2022 of the Internal Audit Department. Supervise the Internal Audit Department to monitor the assigned matters to assure the improvement or amendment in accordance with the suggestions of the Audit Committee and the agreement is specified in the audit report.

5. Audit to ensure the Company's compliance with the securities and stock exchange laws, requirements of the Stock Exchanges and the laws related to the Company's business.

The Audit Committee is of the opinion that the Company has no violation on any laws, regulations and relevant laws.

Every quarter CEO (the highest position of the Management) prepares the report on non-compliance with the law, criteria, ethics and relevant regulations, including the remedy of problems and proposes to the Audit Committee for acknowledgment

6. Audit related transactions or the transaction that may have a conflict of interest to ensure the Company's compliance with the normal course of business operation and relevant laws.

The Audit Committee is of the opinions that in 2022, the Company has no related transactions or the transaction that may have a conflict of interest.

7. The Audit Committee attended the meeting jointly with the Auditor without attendance of the executives on January 19, 2023 to assure the independence of the Auditor in reporting problems or limitations discovered during the audit of the Company's financial statements.

8. The Audit Committee supports the good corporate governance to enable shareholders, employees to act as a whistleblower in the matter regarding a complaint or doubt in the financial report or the internal control system to the Audit Committee and executives as specified in the Company's Code of Conducts or send to email to : cg@aikchol.com

On behalf of the Audit Committee



( Asst.Prof. Krisada Banchuin, M.D. )

Chairman of the Audit Committee

19 January 2023







**AIKCHOL HOSPITAL**  
PUBLIC COMPANY LIMITED  
บริษัท โรงพยาบาลเอกชล จำกัด (มหาชน)

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