ANNUAL REPORT 2023

INVESTOR CLUB ASSOCIATION



"IC: Your Trust, Our Commitment"

MISSION

VISION

"The Investor Club Association is an

- Provide services and develop systems for obtaining promoted benefits by modern, convenient, fast and precise information systems.
- 2. Adhere to transparent and accountable good governance.
- Promote and develop personnel to be knowledgeable, competent, and ethical.
- Maintain social responsibility to both the public and private sectors for continuous development.

QUALITY POLICY

"The Investor Club Association is an organization committed to providing services in the field of release of machinery and raw materials, write-off of raw materials, as well as services related to training, seminars and other activities to provide members and service users with quality, up to date technoilogy, through convenient, fast, accurate and transparent services."



Information Service Policy

"Deliver information services, privileges and benefits for machinery through the Electronics Machine Tracking Service System (eMT), and for raw materials through the Electronic Raw Materials Tracking Service System (RMTS) through international standard efficiency, and continuously improve service delivery to create satisfaction for service users."



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Message from the President of the Investor Club Association



The year 2023 marks the Investor Club Association's 30th anniversary of operations. This has been a long and valuable period for providing companies that have received investment promotion status from the Board of Investment (BOI), their privileges and benefits for machinery and raw materials. On this occasion, the IC offered a special 15% discount on machinery and raw material service fees during the billing cycle of October - December 2023 to thank members and service users for their trust in the services of the Association.

The past year has been a period of economic recovery and continued investment, with many companies focusing on development for growth and achieving operational targets. The Association itself has also set the important goal to develop and improve its service systems in all departments by adopting both modern as well as appropriate technology for innovation. This was undertaken through improving work processes, and focusing on human resource development to deliver the most beneficial services to members and service users.

The Association continually develops its service systems to be able to meet the needs and requirements of members and service users effectively. The Electronic Raw Materials Tracking Service System (RMTS) launched a service process to download export declaration information as well as adding a menu to download export data (Export Declaration, Report V) of more than 1 year outstanding through the RMTS. In addition, the system for canceling raw material release orders was modified at each step, including the activation of the menu to notify the use of the raw material write-off declaration in order to extend the period of raw materials and essential materials importation in accordance with Section 36 through the IC Online system. This service was launched in September 2023 and both facilitates as well as meeting the needs required by members and service users.

With regards to the Module development of the database for the New RMTS Online, requests for approval of production formulas, raw material listing and stock

consolidation, and raw material losses, feedbacks and comments from service users and the BOI were considered in order to improve the current work system to better accommodate their requirements.

As for the machinery privileges and benefits system (eMT Online), the Association has a development plan to increase the service capacity during 2024-2025. Comments, suggestions, and reports of inconvenience from the use of various functions of the service system from members and service users were important elements for the development of all functions in order to upgrade to the digital service system capability. Emphasis is on services that create a positive experience through active member and service user engagement.

In addition, in order to comply with the Personal Data Act and enhanced security for log-in and access to the Association's data, the IC has developed an IC User Management (IC-UM) system for registering and assigning its employees to access the eMT Online and RMTS systems individually. The User ID/Password will be changed from the organization-base to be individual-based instead, and is scheduled to be launch in July 2024.

In terms of cyber security, the Association has conducted a cyber security level assessment in accordance with the NIST Cybersecurity Framework to systematically prevent threats and manage cyber risks. This includes conducting penetration tests on the information technology infrastructure, machinery prileges and benefits systems (eMT Online) and raw materials prileges and benefits systems (RMTS) by companies that have been certified in standards for penetration testing in cooperation with the Security Operations Center (SOC) team playing an important role in monitoring and protecting the Association's information systems and networks. The Association also conducts an annual IT Audit to check and evaluate the quality and stability of IT systems as well as raising the standard level every year, including being certified with ISO/IEC 20000-1: 2018 for another 3 consecutive years.

The Association has also conducted emergency and preparedness drills according to the Business Continuity Plan (BCP) twice a year, reinforcing its commitment to enhancing the security of information technology systems in all IC's services.

In 2023, the Association was committed to developing organizational capacity building activities by increasing the diversity of training courses. Focus would be on in-depth, relevant, and comprehensive courses related to investment promotion, how to operate the eMT Online, RMTS and e-Expert through Public Training, In-house Training and One on One Training which were carried out in Thai, English, Chinese and Japanese.

In addition to training activities, the Association also boosted activities to develop organizational capacity by compiling knowledge on investment promotion and system usage through the Knowledge Library website https://km.ic.or.th. in the form of articles and educational video clips for members and service users to study, and view the informative knowledge anytime, and anywhere.

All these achievements and developments would not have been possible without the cooperation, trust and support of various parties, namely the Board of Directors, IC's executives and management, employees and staff, members and service users, and business partners. On behalf of the Board of Directors of the Investors Club Association we thank you all for your continued support. This affects operational management and preparedness for future situations, create new opportunities, and addressing new challenges in developing creativity in the Association's services "Towards Digital Organization" with excellence.

Ms. Hiranya Sujinai
The President

Board of Directors of the Investor Club Association 2023-2025



Ms. Hiranya Sujinai President



Mr. Chakramon Phasukavanich Adviser to the Board of Directors



Ms. Chutaporn Lambasara Adviser to the Board of Directors



Mr. Apichart Lee-Issaranukul Adviser to the Board of Directors



Therdsteerasukd Mr. Narit Adviser to the Board of Directors



Ms. Ajcharin Pattanaphanchai Vice President



Mr. Rungsan Wongwongchu Vice President



Mr. Apichart Noochprayoon Vice President



Mr. Yongyuth Pakdoungjan Director



Ms. Kusuma Narupiti Director



Ms. Bung-on Thitapaisalpol Director



Ms. Kanchana Noppun
Director and Information



Mr. Seksan Ruangwohan Director and Registrar



Mr. Sarawut Sirikajohndechsakun Director and Public Relations



Ms. Patchanok Kornkamolpruek
Director and Treasurer



Ms. Chitra Kulvanich Director and Secretary

Subcommittee and Steering Committee of the Investor Club Association

Sub-committee for Administrations and Advisor 2023-2025

1. Ms. Ajcharin	Pattanaphanchai	Chairperso
2. Ms. Chutaporn	Lambasara	Advisor
3. Ms. Sudjit	Inthaiwong	Advisor
4. Ms. Chitra	Kulvanich	Director
5. Mr. Apichart	Noochprayoon	Director
6. Ms. Anjali	Jalichandra	Director
7. Ms. Patchanok	Kornkamolpruek	Director
8. Ms. Kusuma	Narupiti	Director
9. Ms. Kanchana	Noppun	Director
10. IC General Manag	ger	Secretariat

Sub-committee for Information and Advisor 2023-2025

1. Mr. Chaicharoen	Atipat	Chairman
2. Ms. Ajcharin	Pattanaphanchai	Advisor
3. Deputy Secretary Gene	eral, Thailand Board of Investment (CIO)	Advisor
4. Director, Information	Technology, BOI	Director
5. Mr. Natthawut	Lertphaiboon	Director
6. Mr. Sarawut	Sirikajohndechsakun	Director
7. Mr. Yongyuth	Pakdoungjan	Director
8. IC General Manager		Secretariat
9. Head, Information Te	chnology Division	Assistant Secretariat

Business Development and Member Relations Subcommittee 2023-2025

1. Ms. Chutaporn	Lambasara	Chairperson
2. Ms. Chitra	Kulvanich	Director
3. Ms. Kanchana	Noppun	Director
4. Ms. Patchanok	Kornkamolpruek	Director
5. Ms. Anjali	Jalichandra	Director
6. Mr. Sarawut	Sirikajohndechsakun	Director

7. IC General Manager

8. Head, Member and Investor Service Division

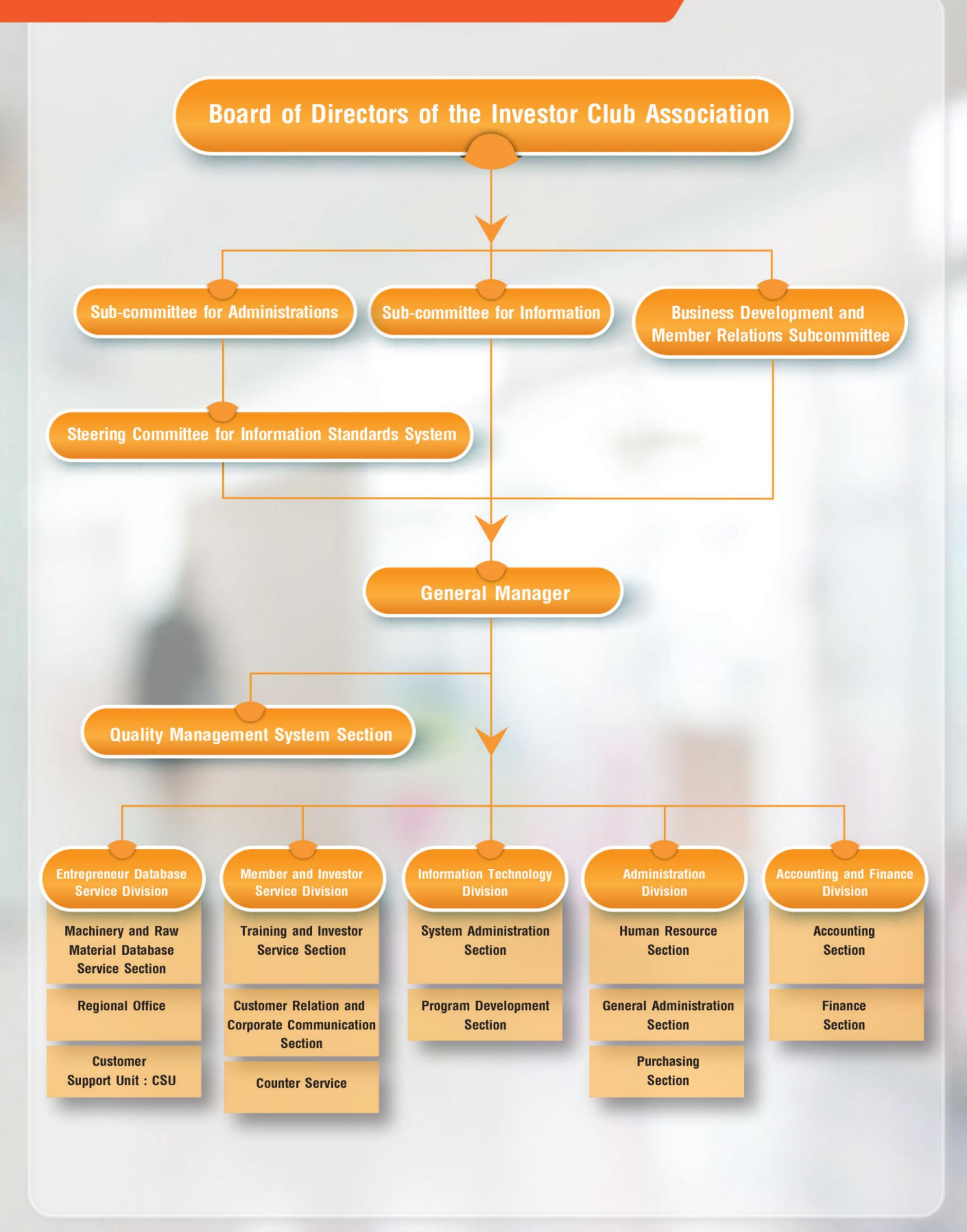
Director and Secretariat

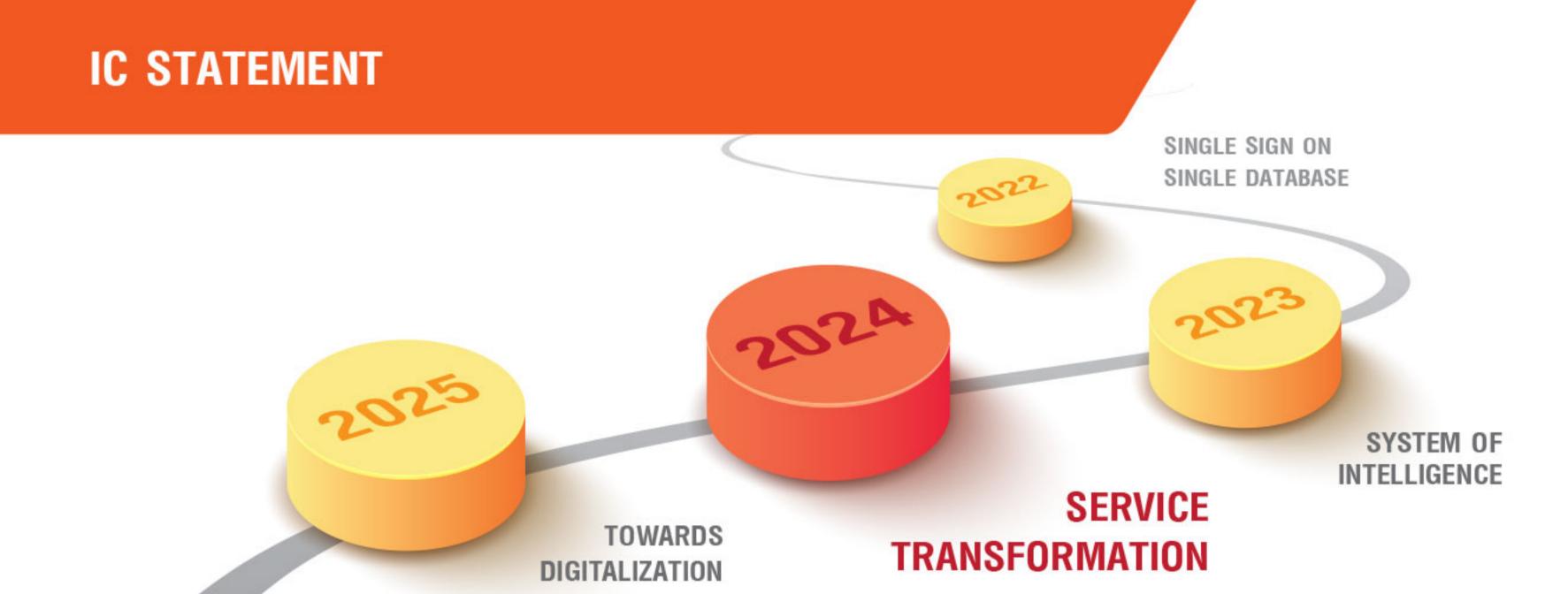
Assistant Secretariat

Steering Committee for Information Standards System 2023-2025

1.	Mr. Natthawut	Lertphaiboon	Chairperson
2.	Deputy Secretary Gene	eral, Thailand Board of Investment (CIO)	Advisor
3.	Director, Information	Technology, BOI	Director
4.	Mr. Seksan	Ruangwohan	Director
5.	Head, Information Te	chnology Division	Director
6.	Head, Entrepreneur I	Database Service Division	Director
7.	IC General Manager		Secretariat
8.	Head, System Admin	istration Section	Assistant Secretariat
9.	Head, Quality Manag	ement System Section	Assistant Secretariat

Organization Chart of the Investor Club Association





The Association of Investors' Clubs was founded in 1993 with the aim of being a centre for Investors to meet and exchange investment information, ready to serve and facilitate Thai and foreign investors.

Continuation of all processes towards a digital service organization : Service Transformation

All the Association's services are continually being developed through listening to the opinions, needs and suggestions from members and service users as important components for creating new service systems through technology and digital innovation that is suitable and meets the needs of members and service users.

In 2023, the Association activated key functions in the Electronic Raw Materials Tracking Service System (RMTS) to facilitate the operations of service users, including the download of export data (Export Declaration, Report V), adding Report V download conditions, and speeding up the system of downloading outbound declaration information, as well as adding a menu to download export data (export declaration, Report V) with more than 1 year outstanding. All these developments successfully meet the needs of service users, as well as increasing the convenience and speed of downloading data, reducing the waiting time for outbound declaration information as well as lessen the workflow through the system and resulting in faster completion of the service.

The IC continually strengthens the development of improved services by increasing the conditions for cancelling the raw materials release orders through in the RMTS, which has been developed and initiated. These include enabling the adjustment of the conditions for the application for cancellation of the raw material release order that has already been filed, improving the raw materials release order and canceling the release order of raw materials under various cases during the eligible period and termination of privileges, as well as improving the cancellation of raw materials release order process by adding a notification in the system in the event that the company fills in the numbers which

exceed the stipulated format. Other improvements allow for changes to the cancellation of the release order of raw materials in the event that the balance of raw materials is insufficient to cancel and modifying the function of canceling the raw material release order under Section 30/1 so as to be able to submit the cancellation through the IC Online system, thereby reducing service restrictions as well as Increase convenience, flexibility and speed.

The Association has developed and activated a menu to give notification of intent to utilize the raw material write-off declarations to extend the import period of raw materials and essential materials under Section 36, through the IC Online system, which has been developed since 2022, and an important step to be in line with the procedures and conditions of the Board of Investment (BOI). In addition, was the development of the procedure for changing the line flow of consideration by the Board of Investment (RMTS) staff for raw material systems which results in faster work processing.

The Association places importance on cyber threats which is in accordance with quality management system standards. Since October 2023, the Association has changed the process of receiving information and documents for machinery (eMT Online) and raw materials (RMTS) by terminating receiving data via the thumb drive and replaced by receiving such data via the email instead to prevent attacks from viruses or malware that may damage the company's data.

In 2023 and continuing into 2024, the Association was committed to developing the New RMTS Online system to provide a stable, easy-to-access and efficient data linkage with the Board of Investment (BOI) focusing on system development by taking ointo consideration the opinions of service users from various industries as important requirements for development that meets their needs. Each function will be launched gradually in 2025 onwards.

Machine Tracking Service System (eMT Online) in 2024-2025 by taking into considering the service users' opinions as a guideline for the development of a stable new eMT Online Version. Emphasis is placed on enhancing services to effectively achieve the Towards Digitalization goal.

The Association remains focused on security and prioritizes the privacy of its members and service users data by continuing to develop an IC User Management (IC-UM) system for registering and assigning the staff to access eMT Online and RMTS systems, as well as the right to receive e-Invoice/e-Receipt by changing User ID and Password from companies to individual User IDs and Passwords instead to comply with the Personal Data Protection Act Increased security for access and access to company data. This demonstrates IC's commitment to providing Single Sign-On services that can be accessed more conveniently and easily for all services of the Association. It is scheduled to open on July 1, 2024.

Continually create quality experiences through Customer Engagement

In 2023, on the occasion of the 30th anniversary of the Association, special discounts were launched on machinery and raw material service fees for the billing period of October - December 2023 (3 billing cycles) to thank members and service users for their trust and loyalty in the Association's services.

The Association is committed to developing organizational capacity building activities by increasing the diversity of its training courses. These would focuse on in-depth, relevant 'get-to-the-point' courses, as well as public training activities that enhance technical issues and tips that are useful for operating and using ICs work systems, in-house training, as well as one-on-one training activities. Members and service users can choose from specialized courses with specific content to gain knowledge, including courses in investment promotion, how to operate the eMT Online and RMTS systems, and privileges and benefits of bringing in foreign skilled workers (e-Expert). These courses are not only in Thai, but are also in English, Chinese and Japanese and would be beneficial to the companys' executives to gain more knowledge and understanding through qualified trainers.

Training activities and seminars are not the only means to enhance knowledge management and better understanding for members and service users. The Association also makles available knowledge through the Knowledge Library website, https://km.ic.or.th for service users such as video clips on how to use eMT Online and RMTS systems, videos of seminars organized by both the BOI and the Association, articles related to investment promotion, and the Association's service

systems, so that members and service users can study and review the informative knowledge online anytime, and anywhere.

In addition, the Association has increased the efficiency in delivering necessary and up-to-date information to members and service users on machinery systems (eMT Online) and raw materials (RMTS) by dissemination the information in English, Chinese and Japanese through the Association's website to support foreign members and service users.

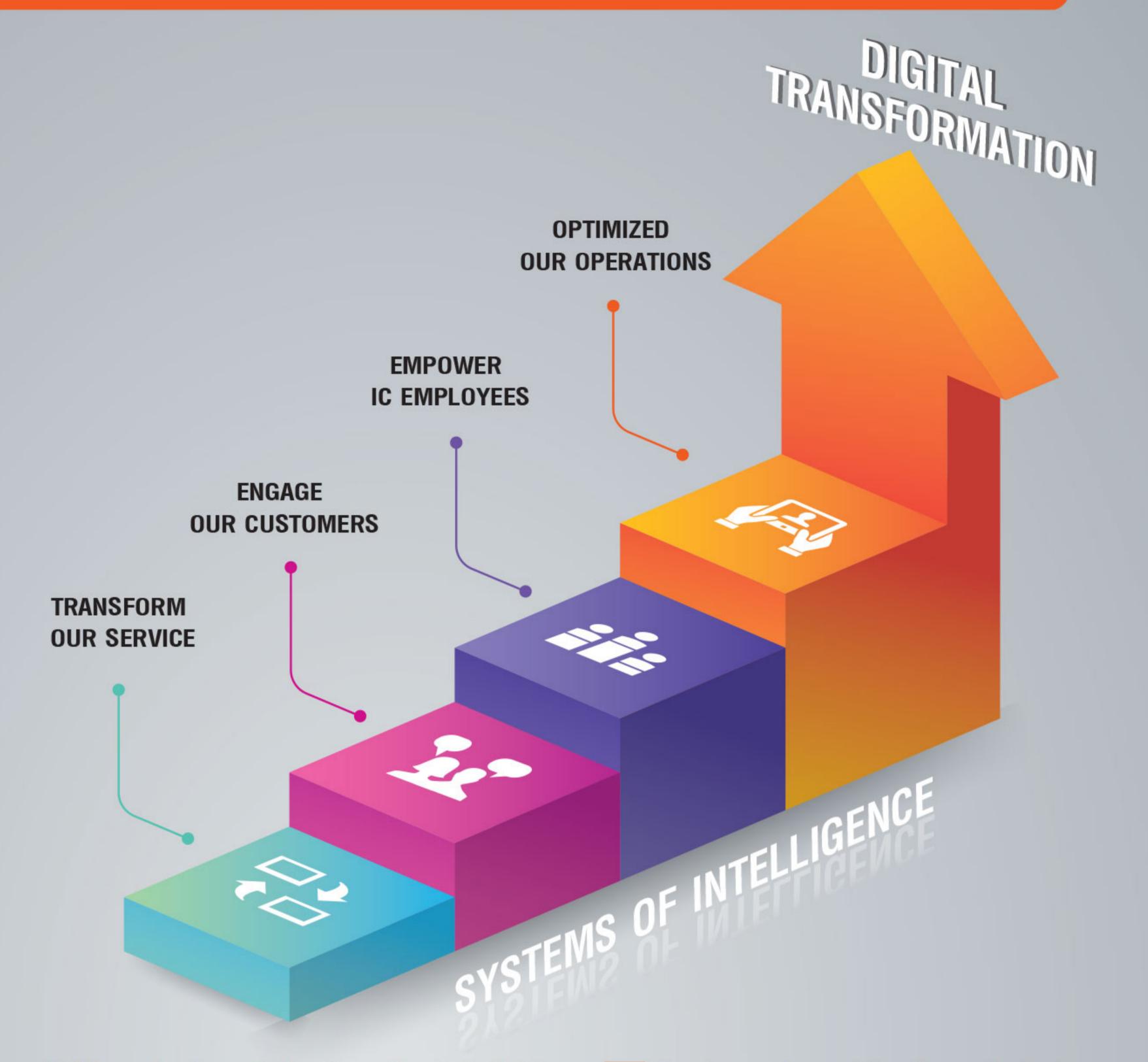
With reference to the advisory services, the Customer Support Unit (CSU) provides consulting to help service users get guidance and solutions to fixing errors quickly. In this regard, the Association focuses on inputs from service users through their comments and suggestions in all aspects, from the perspective of not being satisfied with the services, to problems arising during operating of the system, by considering the various suggestions to develop and modify the work system to meet their needs most efficiently. In this respect, the Association has estabnlished communication through many channels, including email, Line, Facebook, Messenger and Zoom by CSU platform, making it convenient for service users to make contact.

The Association focuses on increasing the efficiency of the service systems by developing them through digital technology and ensuring information security of members and service users. In 2023, the Association was certified with ISO/IEC 20000-1: 2018 for 3 consecutive years (2023-2026) by the British Standard Institute (BSI). This reinforces reliability in the Association's services standards with transparency and verifiable through a comprehensive inspection system in its machinery and raw material services, Information systems and financial resources capability in accordance to accepted international standards.

To build confidence in the security of its information technology systems, the Association conducted tests on its information technology infrastructure system, eMT Online and RMTS by experts from companies that have been certified to carry out penetration testing, to assess penetreation risks and detect system vulnerabilities and defects. The test results showed no serious vulnerabilities. This demonstrates the efficiency of the service systems and raises the confidence of members and service users to high levels.

Currently, the Association has launched its services to cover various regions of the country through 5 branch offices, namely at Chonburi, Chiang Mai, Nakhon Ratchasima, Khon Kaen and Songkhla, with a total of more than 6,200 members using eMT Online and RMTS services nationwide in 2023.

Operational Performance for 2023, and Work Plan for 2024



Continuous development of services with organizational improvements through technology : Systems of Intelligence

The Association is continuously committed to the 4 pillars concept of organizational advancement through technology and innovation (Systems of Intelligence) to add value and enhance the efficiency of its services to its members and service users; empowering employees to strenghten overall organizational management; stimulating innovation by transforming all processes from an Analog to Digital Office, including document storage, transitioning to the soft file format, adapting to work online both inside and outside the organization; and commissioning cloud computing technology that facilitates and supports the work of personnel so that they can function anywhere through remote workingplace, which underscores the success of Organization Digital Transformation.

Develop service models with new technology and innovation: Transform our Service

The Association has not ceased in improving on its service systems. In 2023, the Association developed and modified its service systems by focusing on the suggestions, and opinions from members and service users including feedbacks on problems arising from working with the various service system. These feedbacks were applied to improve services in every work process as well as to create new services for members and service users to operate more conveniently, with more flexibility and efficiency.

1.1 Launching the service for downloading export declaration data in the Electronic Raw Materials Tracking Service System (RMTS), consisting of downloading export data (Export Declaration, Report V) to be able to have a longer download period from the previous 7 days to 1 month, adding options for downloading Report V and allowing companies to download data only on reports that have not been cancelled, and improving the system for downloading export declaration data to be faster for the benefit and convenience of members and service users. In addition, a menu for downloading export data has been developed (Export Declaration, Report V) for cases of more than 1 year outstanding through the RMTS. These developments help increase convenience and speed in downloading data, reduce the waiting time for information on the export declaration, as well as greatly reduces the steps of working through the system. This was launched in September 2023

1.2 Improving the raw material release order process under the RMTS by developing and activating the raw material release order cancellation system, which includes adjustments in various services, consisting of changing the conditions for checking the submission of requests to cancel orders to release raw materials that have already been submitted, and whereby the response status from the Customs Department is 'N', and making it possible for the request to be repeated, adjusting the raw material release ordering system and canceling raw material release orders in various cases during the period of exercising the investment promotion rights and the termination of those rights; modifying the work process by allowing the system to give notice of canceling raw material release orders, in the event.

That the company has incorrectly entered the figure 'NORO' that exceeds the format, changes to the cancellation of raw material release orders becomes possible even in the event that the remaining raw material balance (Balance) is not sufficient for cancellation, modifying the function for canceling raw material release orders, under Section 30/1, in which event the cancellation can be submitted through the IC Online system. By modifying the format of such services, the Associagtion is able to effectively meet the needs of members and service users and creating value that focuses on providing Service Oriented quality.

1.3 Launched a modified menu to notify the intention to use the raw material bill of entry to extend the period for importing raw materials and

necessary materials, according to Section 36, through the IC Online system to facilitate the submission of documents to the managing director or authorized signatory of the company to sign, and return it back into the system again in order for the Association to check the accuracy before processing it through the system, for the BOI to consider the request for an extension of the period for importing raw materials. This step is in line with the procedures and conditions of the BOI and was launched in September 2023 including the change in the line flow processing of BOI officials from the Electronic Raw Materials Tracking System (RMTS) in order to drive the work process quicker.

1.4 Changing the process of receiving data information and documents for machinery (eMT Online) and raw materials (RMTS) by canceling the process of using the thumb drive method and replacing it with only via the email to comply with cyber threat prevention measures according to quality management system standards, as well as being convenient in reducing operational procedures and travel. This was put into service in October 2023.

In addition, in 2024, the Association expedited this process further by terminating the process of accepting original documents through all channels to only accepting copies of the actual approval letter from the BOI with duly signed verification of being a correct copy accompanied by the company seal and converted into a PDF file format, for delivering to the Association by email, thus demonstrating the development of service transformation.

1.5 Continuing with developing the New RMTS Online system. In 2024, the Association continues with the development of improvements to create a stable system of exercising privileges and benefits for raw materials (RMTS), and easy to use, by focusing on the feedbacks, and suggestions from members and service users as important input criteria. This is in line with the Association's important policy in developing a service system providing maximum benefit to service users, with the first phase being the development of all types of procedures related to approval of requests for raw material lists and production formulas. Some of these functions would be launched in 2025.

In addition, the Phase 2 of the New RMTS Online system in would be developed for adjusting raw material balances which would complete the transformation from using the manual system to be Online. This service is scheduled to be initiated from the first phase in 2025, and improving the efficiency of the service in line with the main goal of the Association to developing services through technology and innovation under Digital Service Transformation.

- 1.6 Increasing the services capability with a project to analyze and create a Business Process Re-Design for the machinery privileges and benefits (eMT Online) unit during 2024-2025. The Association emphasized developments that meets the needs for information, opinions, suggestions, as well as reports of dissatisfaction in convenience related to the use of IC's services from members and service users through Focus Group activities. This is considered an important element to develop all functions of the eMT Online system with modern and appropriate technology towards achieving the new eMT Online Version system that is ready for the use by members and service users with efficiency and reliability. This raises the Association's service level as well as reinforcing IC's commitment to develop service capability towards Digital Transformation. This is planned for launching in 2025.
- 1.7 The Association is concerned with the members' and service users' information security, and is continually aware of the need to be consistently reliable in accordance with the Personal Data Act (PDPA) in developing the user management system (IC User Management: IC-UM) for registering, verifying identity, the rights of the company's employees, access to the eMT Online work system, RMTS work system, financial service system, and other related service systems which are linked to the main database of the Office of the Board of Investment (BOI). This is considered an essential process that supports IC's achieving organizational Digital Transformation, as well as effectively supports protection against security risks for service users' data. This is scheduled to be ready for use on July 1, 2024.
- 1.8 The Association places importance on the security and safety of its information technology system, and in 2023, tests its information technology infrastructure system continually. Experts from companies that have received standards

certification for systems testing (Penetration Testing), have tested the Association's Electronics Machine Tracking Service (eMT Online) as well as the Electronic Raw Material Tracking Service System (RMTS) with regards to the exercizinhg of relative privileges and benefits accordingly. This system penetration test checks for gaps, system vulnerabilities and defects. The test results did not find any serious vulnerabilities in the Association's information technology system, and was able to effectively resolved any occurances found. It is believed that the Association's security system meets with the standard, and in line with measures to prevent cyber threats. The Association plans to continue testing once a year, in line with cyber threat prevention measures, and to fix and resolve any defect effectively so that it cannot reoccur. In addition, the Security Operations Center (SOC) team would also monitor and protect the Association's information systems and networks, ready to ensure the stability and security of the association's information technology system. This builds confidence and raises the level of trust among members and service users.

In addition, the Association's Information Technology department also assesses the cyber risk levels (Cyber Security) according to the NIST Cybersecurity Framework, and combines the principles and best practices of cyber risk management to plan, prevent, detect, and respond to threats quickly and systematically to enhance the Association's security and safety at every service level.

This reinforces awareness of the importance of improving service systems through digital technology, developing efficient information technology systems, and ensuring information security of service users. In 2023, the Association successfully passed the quality assessment and received the certification for information technology service management standards according to ISO/IEC 20000-1: 2018 (Re-certification Audit) for 3 consecutive years (2023-2026) from the internationally recognized standard certification institute, the British Standard Institute (BSI). During the inspection, issues that were found to be inconsistent with the requirements (Non-Conformity) were successfully corrected and improved upon according to the standard certification criteria. This demonstrates confidence in the Association's services meeting accepted

international safety standards, with transparency, and reflects the capability of providing services that are easy to access and use.

The Association continually focuses on the efficiency of the its service systems, as well as building confidence in its service continuity in the event of unexpected incidents, by creating prevention and backup plans as well as by conducting drills and preparing for emergency situations, in accordance with the Business Continuity Plan (BCP). These were carried out 2 times in 2023, with the results meeting the standards for prevention and correction in emergency situations, and were carried out quickly with minimal impact on members and service users.

- 1.9 In 2023 and continuing into 2024, the Association developed a search engine for information on the use and suspension of privileges and benefits related to machinery and raw materials (Machinery and Raw material Privileged Information: MRPI) which will help members, service users, and related agencies, to be able to browse and check the information, and get up-dated reports by themselves. They would no long need to depend on submitting requests to the IC for such information. This service is scheduled to be launched in 2024.
- 1.10 Developing a payment channel through Cross Bank Bill Payment, which is a continuation of the development of the Internet Bill Payment online service. The system will allow using all banks by scanning the QR code displayed on the user's invoice under the principle of "Scan QR to pay for services anywhere", demonstrating IC's emphasis on creating a one-stop online service. This capability will be launched in June 2023.

In addition, the financial operations continues to be improved by developing an electronic system for issuing receipts/tax invoices (e-Tax Invoice & e-Receipt) instead of the paper format and sending receipts/tax invoices via email to users immediately. This will help reduce document loss, streamline workflows, and can enhance user satisfaction effectively.

Moreover, the Association also continually gives important attention to its service providers (IC's trading partners) by joining the project e-Withholding Tax, which is an electronic withholding tax system. In addition to being

beneficial in reducing the withholding tax rate for business partners from the normal rate to only 1 percent, it can further reduce steps and the workload of both the Associations and its business partners.

2 Create positive experiences through communication and engagement of service users: Engage our Customers

- 2.1 On the occasion of its 30th anniversary, the Association offered a special 15% discount on machinery and raw material service fees for the billing cycle of October December 2023 (3 billing cycles) to thank members and service users for always trusting in the services of the Association. The total value is more than 3.6 million baht.
- 2.2 In 2023, the Association waived the subscription fee (entrance fee) and the subscription fee for the use of the machinery and raw materials privileges and benefits system, as well as reduced the annual maintenance fees for a period of 5 years from January 1, 2023 to December 31, 2027, along with free access to VDO knowledge and seminars via the KM website.

In this respect, the Association in 2024 will also provide additional benefits for members in the form of a 20% discount for participating in Public Training (On-site), In-house Training or One on One Training activities, and in other activities organized by the Association, as well as a 10% discount on Counter Service fees for machine and raw material data entry services. This policy increases the opportunity for personnel of member companies to participate in activities that are considered necessary, as well as to support the convenience of operators through the Association's various service systems, creating convenience, fast overall work process and emphasizing on providing services that are Customer Centric.

2.3 In 2023, the Association continues to focus on transferring knowledge, understanding, skills, tips, and techniques necessary for using its various service systems through public training courses and seminars which were free of charge for members. These training courses focus on the methodology and procedures required for eMT Online and RMTS systems to solve problems for members, as well as regarding the BOI's investment promotion privileges and benefits related to machinery and raw materials by extensively increasing the course content to meet the needs for comprehensive information. This would result in reducing errors and problems, and reinforce IC's commitment to promoting knowledge (Knowledge Management - KM). In 2024 the Association will also offer the right to participate in Public Training (On Zoom) activities, which was originally free for members only (2 participants per company), to also include 1 participant per service user company as well.

- 2.4 Develop and increase information and knowledge dissemination regarding investment promotion, using the service system for privileges and benefits for machinery and raw materials, and the privileges and benefits regarding bringing in foreign skilled workers and experts through the information base website for service users, https://km.ic.or.th. In 2023, knowledge-based video clips, videos from seminars by both the BOI and the Association as well as informative articles related to operational performance were continually uploaded, for members and service users to browse without charge. This is in line with the Association's important goal of focusing on making available valuable services to service users efficiently.
- 2.5 The Association is committed to increasing the efficiency of publicizing information that is up-to-date and useful for members and service users. In 2023, information on the Electronic Raw Material Tracking Service System (RMTS) from each aspect was made available in English, Chinese, and Japanese, and was uploaded to the Association's website. In 2024, the Association also plans to increase public relations channels to social media such as through the WeChat in order to communicate and reach the significantly increasing number of Chinese entrepreneurs. This supports the awareness of useful news for members and service users, and reflects the provision of quality Service Oriented services.
- 2.6 The Association continues to develop the Electronics Machine Tracking System (eMT Online) and the Electronic Raw Materials Tracking System (RMTS) in order to achieve the goal of launching the new eMT Online Version and the New RMTS Online systems. Focus on the development of all functions continues to be through listening and taking action on the opinions, suggestions, and problems arising

from members and service users through Focus Group activities and all other channels of the Association.

Furthermore, in 2024, the Association plans to organize activities to meet service users both at the central, and regional branches to listen to their opinions on developing a system that meets their needs, as well as to answer questions on every work process of IC's service. This policy reflects the efficiency of the Association's services, and leads to the creation of good experiences through participation of our service user customers.

2.7 Increase the effectiveness of consulting services provided by the Customer Support Unit: CSU. In 2023, this service unit was modified to answer telephone questions tto assist service users in achieving their objectives with maximum accuracy by classifying categories of issues based on work systems for answering questions via phone lines instead of just through one line for answering questions on machine and raw material issues. This is the development of the service process that addresses the problems of service users more efficiently, reduces the time spent connecting and waiting for calls to be answered. As a result, service users will receive solutions to problems quicker.

The Association also provides various other communication channels, including email, Line, Facebook Messenger, which will add more convenience, speed, and easier access to help members and service members make contact.

2.8 The Association pays attention to various problems that can arise in a Company, especially with regards to exercising the privileges and benefits related to machinery and raw materials, and where often is the case of a company not having the personnelto perform these tasks or lacking the necessary knowledge and expertise to act on these issues. In this regard, the Association has launched a counter service to support and facilitate such operators, by providing data keying-in entry services on privileges and benefits for machinery and raw materials, as well as to bring in foreign skilled workers.

3. Enhancing personnel capability and service efficiency: Empower IC Employees

3.1 Encourage employee participation through feedbacks on improving the Association's work

processes with best practices and appropriate guidelines for operational system from all aspects, and which will have positive impacts for members and service users under the Community of Practice (CoP) project, or the "Useful Feedback" project, which highlights changing the work processes to be more electronic-oriented, reducing paper usage, and to develop an efficient Digital Workplace.

- 3.2 Continuously developing a multi-tasking work style, up-grading existing skills (Upskill), and adding new skills (Reskill) through advanced know-how and expertise, more in-depth knowledge and increasing capabilities to meet the work requirements from employees in preparation for future situations in a timely and effective manner. This includes supporting the development of service systems with modern technology along with improving of personnel capabilities through developing IC's services into a digital service organization.
- 3.3 Increase the comprehensiveness of knowledge content through Knowledge Sharing activities within the Association so that all employees can "Share & Learn" through transferring experiences and exchanging new skills with each other. This program focuses on providing employees with skills and expertise in the work system more extensively, which will result in the ability to improve delivering services to members and service users effectively. This demonstrates the Association's commitment to enhancing service capabilities.
- 3.4 The Association emphasizes the development and empowerment of staff and management within the organization. In 2024, the Association will establish a plan to develop a performance measurement and evaluation system as a tool for measuring and monitoring performance, and reflect the work that has been carried out in order to increase the productivity of executives and employees, as well as to manage their tasks correctly, conveniently and in line with the new normal for operations (IC New Normal).

Improve work processes and increase service efficiency: Optimizing our Operations

4.1 The Association focuses on improving work processes to maximize its services. In 2023, the intelligent online accounting program "TRCloud" was developed to replace the old accounting program. It is a program that can manage financial accounting for members and service users comprehensively operating in the Cloud, as well as being able to connect to the systems of every department, along with a Centralized Database making it possible to control the work of every department in the organization. Consequently, the accounting department does not have to re-enter data, and management can be aware of income status in real time. This program meets the accounting standards and tax laws of the Revenue Department, and reflects confidence on the Association's services with increased efficiency. It is scheduled to be launched on April 1, 2024.

- 4.2 The year 2023, saw the continuation of improvements to the workflow processes to promote cross-functionality, emphasizing staff collaboration under the One Team model to create a team with diverse skills and experiences, that shares knowledge, expertise, and striving to work with a common goal for the highest success of the organization, resulting in delivering efficient services to members and service users.
- 4.3 Promote multi-tasking to promote staff capability to be more knowledgeable and proficient through Upskill and Reskill developments to prepare for future work patterns and situations, and conforms to the continuous advancement of digital service systems.
- 4.4 The Association places importance on accurate and clear communications within the organization. In 2024, an Intranet system development plan has been prepared to support the main channel for communication within the Association and be a center for exchanging knowledge and opinions within the organization. In addition to increasing efficiency in information management, it is also able to store communications electronically which is easily accessible and convenient to use to become a work process that effectively enhances the quality of personnel performance as well as delivering services to members and service users with efficiency in accordance to the goal of Optimizing our Operations.
- 4.5 Increase service efficiency by using modern tools and equipment, ready for use in supporting the staff to provide greater convenience to members and service users. This will enable online work, 'Work from Anywhere', and achieving a digital organization capability.

Operational Performance 2023



Promotion incentives and benefits for machinery and raw materials

Electronic Machine Tracking System : eMT Online

IC provides services to operators and investors of promoted companies under the Board of Investment to take benefits of their privileges with regards to the importation of machinery through the Electronic Machine Tracking System: eMT Online, and in processing clearances with the Customs Department.

Graph 1 Number of eMT Online Service Users processed by IC during 2021 - 2023



Graph 2 Number of Imported Machinery Invoices processed by IC during 2021 - 2023

Graph 3

Number of Release Letters for Product
Returns and Machinery Returns
for Maintenance processed through

Returns and Machinery Returns for Maintenance processed through IC during 2021 - 2023

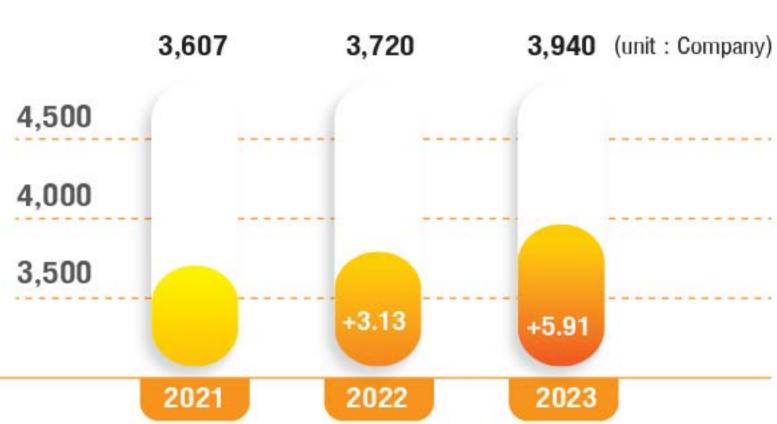




Raw Materials Tracking System: RMTS

The Association has developed a paperless system to process the application of rights and privileges for raw materials imports through a highly stable work system. It can provide fast service to release raw materials within 3 working hours, and for the raw material balancing service within 3 working days from the date of application.

Graph 4 Number of RMTS users processed by IC during 2021 - 2023





* Note: Some companies use more than 1 branch office.

Graph 6 Number of Imported Raw Materials Invoices processed through IC during 2021 - 2023

Graph 7

Number of Exports Entries processed through IC During 2021 - 2023

(unit : Invoices) (unit : Invoices) 1,446,573 1,231,621 1,108,211 1,385,072 1,269,823 1,229,459 2,000,000 2,000,000 1,500,000 1,500,000 1,000,000 1,000,000 14.86 -10.02 -8.32 -3.172021 2022 2023 2021 2022 2023

Members and Service Users

In 2023, the Association waived the subscription fee (entrance fee), the application fee for using the machinery and raw materials privileges and benefits system, as well as reduced the annual maintenance fee from the normal rate of 2,000 baht/company/year to 1,200 baht/company/year (price excluding VAT) for a period of 5 years from January 1, 2023 – December 31, 2027, and whereby the members' benefits exceed those of service users as follows

- Attend 40 public training courses provided by the Association (free of charge), except for One on One and In-house Training courses requested by the Company to provide specific courses for its own employees.
- Access to videos on eMT Online and RMTS as well as previous Public Training courses on how to use the system (IC) through the https://km.ic.or.th website (free of charge).
- 3) Other benefits include attending the annual general meeting of the Association, receiving regular information such as electronic newsletters, IC Knowledge Management, BOI e-Journal, announcements, new rules, and regulations related to supporting investment promotion policies.

Activities for Members and Service Users

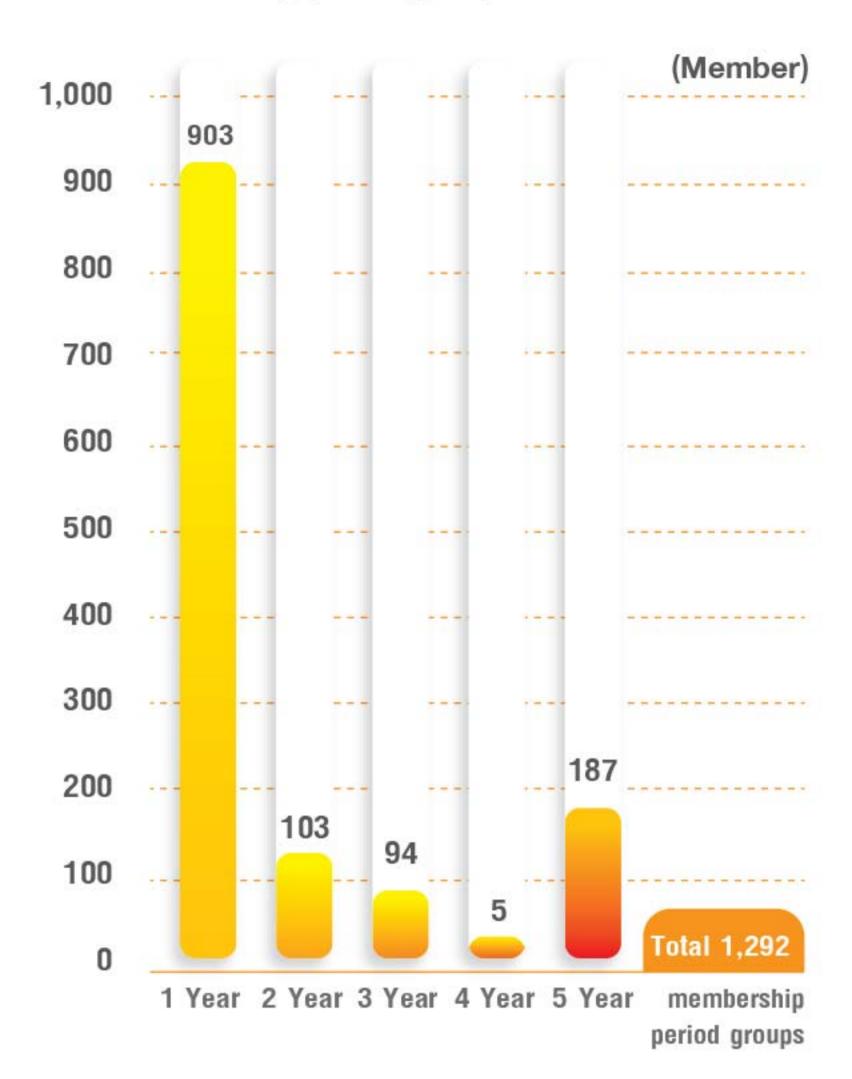
A Public Relations booth at the SUBCON THAILAND 2023 organized by the Office of the Board of Investment

The Investors Club Association participated in the Subcon Thailand 2023 during May 10-13, 2023 at the BITEC (Bangna) Exhibition and Convention Center by sharing a booth together with the Office of the Board of Investment (BOI). This activity added another dimension of public relations channel for the Association's services to attract and motivate entrepreneurs to apply for investment promotion from the BOI, and learn the advantages of exercising these privileges and benefits through the Association's service systems conveniently and quickly.

The Association also organized a free seminar for members at Subcon Thailand 2023 on the topic "How to prepare raw material inventory and edit raw material accounting with the IC Online system" on May 11, 2023, thereby increasing an understanding of IC's service system for members.

Membership in 2023

In 2023, the Association had a total of 1,292 members, including 35 new members which can be divided into membership period groups as follows





Training and seminars for service members (Public Training)

In 2023, the Association modified its training and seminar services to members and service users (Public Training) free of charge through the online format via the Zoom Webinar platform, which generated a total of 9,891 trainees from the 40 training courses in various categories as follows:

Courses on investment promotion such as

- What you need to be known regarding investment promotion for businesses
- Procedures for applying for an investment promotion certificate for businesses that have been promoted for investment
- 3. Training on how to apply BOI User Management
- 4. Accounting for promoted businesses
- What you need to know about efficiency improvement measures
- What the executive must know: BOI Raw Material Incentive (RMTS) (English version)

Courses on exercising rights and benefits for machinery (eMT) and raw materials (RMTS) such as

- Procedures for starting operations for promoted business and relevant conditions for exercising the rights and benefits of machinery (eMT) and raw materials (RMTS)
- 2. Update!! 14 functions on the eMT Online system
- Procedures regarding raw materials and essential materials for IPO (International Procurement Office) and ITC (International Trading Centres) activities
- How to proceed regarding material losses for BOI-promoted businesses
- How to combine submission of the raw material list, approval of production formula, and raw material adjustment through the RMTS system
- In-depth the techniques for preparing production formula and accounting for the maximum stock of raw materials

- Procedures for setting up accounting for raw materials after obtaining the efficiency improvement card
- 8. In-depth training on how to manage the remaining raw materials without the tax burden (Balance)
- Making it clear!!! Regulations for exercising rights and benefits to release raw materials exempt from import duty according to the conditions set by the BOI.
- 10. Guidelines for requesting to write off the raw materials account, and for extending the importation period according to the conditions set by the BOI.
- 11. Rules for write-off of raw materials for export products that do not match the production formula as approved by the BOI.
- Guidelines for submitting a request for eMT online (Electronic Machine Tracking)



Courses regarding the process for exercising the rights and benefits for foreign skilled workers (Visa and Work Permit), for example

- 1. Guidelines for applying for the rights to bring in foreign skilled workers according to the Single Window for Visas and Work Permit system
- 2. System guidelines for the Single Window for Visas and Work Permit for foreign skilled workers.
- 3. Criteria for bringing in foreign skilled workers and experts according to the Department of Employment Immigration Office (Immigration Office) and the Foreigners Service Division Office of the Board of Investment (BOI)



In-house Training services: Organizing in-house training, One-on-One Training, and One-on-One consulting services for companies. The Association has been entrusted and assigned by companies to organize 117 training courses from 54 companies were as follows:































Courses that companies assign the Association to organize for In-house Training, and One on One Training, are as follows:

Investment promotion courses

- Things you should know about investment promotion benefits for promoted companies
- Procedures for requesting to start operations for promoted companies
- Procedures for requesting a promotion certificate for promoted companies
- Criteria and problems in exercising privileges and benefits according to the Investment Promotion Act
- Accounting for promoted companies
- Obtaining corporate income tax exemption privileges and benefits for promoted companues
- Getting the privileges and benefits of corporate income tax exemptions for promoted companies through the e-Tax system
- Precautions in implementing accounts, preparing for audits, and guidelines for accountants of promoted companies
- What All Executives Need to Know about the BOI (English, Japanese and Chinese version)
- Procedures for machinery and equipment for promoted companies
- Procedures for raw materials and necessary materials for promoted companies
- Procedures regarding raw materials and necessary materials for promoted companies under the IPO and ITC businesse categories
- Procedures regarding raw materials losses for promoted companies

Courses regarding the Customs Department

 Import-export criteria and exercising the privilege for duties exemption or reduction

Course on using the eMT Online system

 Preparing information, privileges and benefits for machinery through the fully integrated Electronics Machine Tracking Service (eMT online) system

Courses on using the RMTS Online system

- How to request approval of raw material listing, ordering the release and write-off of raw materials through the IC Online system
- Creating the raw materials listing and production formulas through the IC Online system
- How to creat the raw materials listing and requesting approval to order raw materials release through the IC Online system
- How to prepare production formulas and requesting approval to write-off raw materials through the IC Online system

Course on the system of privileges and benefits for bringing in foreign skilled workers (Visa and Work Permit)

 Guidelines for applying for privileges to bring in foreign of skilled workers through the the Single Window for Visas and Work Permits



Customer Support Unit (CSU) service

The Association is aware of the importance of addressing the concerns, and confusions of service users when encountering problems using its various service systems. When inconveniences or disruptions are encountered, they create concern for operators and may result in delays in completion of the work required and not being on time. The Association is therefore continously prepared to answer questions and provide advice regarding its various services. Since 2020 onwards, the Customer Support Unit (CSU) has been the main

resource for providing answers, relieving concerns, and solving problems that occur to service users during the systems work process. The CSU service is provided through various channels such as by telephone, email, csu@ic.or.th, Line, Messenger, and Zoom, and whand have been both popular and very effective in helping to solve problems through our skilled and qualified team. In 2023, CSU was able to provide answers and consulting services through all IC's channels to 57,073 people and received a satisfaction rating of 81.90% from service users.



The Association established a Counter Service unit to facilitate companies that have received investment promotion status but still have no personnel ready to work, or still lack the skills in various tasks related to ICs systems as follows:

Services for exercising rights and benefits for machinery, such as

- Approval of the machinery list
- Applying for approval for machinery release
- Applying for approval to extend the period of importing machinery
- Permission to write-off the machinery account

Services for exercising rights and benefits for raw materials, such as

- Raw material list approval
- Raw material release order approval
- Permission to write-off raw materials account

Rights and benefits to request permission to bring foreign skilled workers to work in the country (Single Window for Visa & Work Permit), such as

- Requesting permission to bring foreigners into the Kingdom
- Request to extend the position and the period to remain in the country for foreigners and their families
- Requesting cooperation in issuing visas for foreigners and their families

Services for Investors

The Investors Club Association (IC) welcomed officials from investment related agencies from Cambodia, Lao PDR, Myanmar, Bangladesh, Nepal, Pakistan and Sri Lanka under the project "Workshop on Investment Promotion, and Enhancing Industrial Competitiveness for Mekong and South Asian countries" to study the processes of investment operations in Thailand. IC's manager Ms. Krongkanok Manakijjongkol, welcomed the visitors with a video presentation and a talk on the

topic, "Issuance of materials and machinery release through the Electronic Machine Tracking System (eMT) and the Electronic Raw Materials Tracking systems (RMTS)". This was followed by a group tour to observe the service process in each department of the Association, and giving them an opportunity to ask questions about the work process and concerns. The Association manager also answered their questions in a friendly way as colleagues.



Dissemination of information

The Association continued to develop its media and public relations channels, and emphasized the delivery and dissemination of knowledge with greater substance and comprehensiveness. This is in line with the Association's service system development guidelines to creat the most positive experience and satisfaction for members and service users. The scope of the social media and other channels to deliver knowledge, copmprehension, as well asnews of the Association were as follows



Line @investorclub

This has consistently been the most popular form of social media connectivity. The Association provides chat services, to allow service users to submit questions and problems encountered while working with the service systems. There is a team of expert staff to answer questions according to each service system in real time. Currently, there are more than 4,500 LINE group members in total.



Facebook and Messenger

The Association launched its Facebook under the name Investor Club Association for disseminating news and information, updating knowledge including useful video clips. Many service users are joining the fan page. In addition, service users can also inquire about the use of the eMT or RMTS systems or any other services of the Association through the Messenger application, which can give them service support along with receiving news via Facebook



Investor Club Association Website

The Association's website www.ic.or.th serves as a channel of information regarding IC's various activities, providing a convenient service that is fast and accessible 24 hours a day. In 2023, there were 346,898 visitors accessing the Association's website, or an average of 28,908 per month.



Knowledge Library Website (https://km.ic.or.th)

The Association's website https://km.ic.or.th is a website that combines knowledge related to investment promotion work, as well as the use of machinery and raw materials systems to obtaining the privileges and benefits. It has a collection of 247 knowledge materials in the form of video clips and more than 200 articles. Launched in May 2022, it currently has had 122,818 visits or an average of 10,235 visits/month.



more conveniently.

Forum FAQ 108

The Association provides answers to questions about investment promotion as well as on the privileges and benefits for promoted companies to members and service users through the forum www.faq108.co.th In 2023, there were 1,025,838 visits to the website, or an average of 85,486 visits/month.



E-mail (e-Mail Marketing)

This is the Association's public relations media that services all members delivering information and news of various activities regularly, continuously, completely, and thoroughly that is easily accessible through a variety of devices.

Service inquiries: Users can contact through the telephone number

0 2666 9449

- Customer Support Unit: CSU press 1 email csu@ic.or.th
 - Providing advice on eMT system usage press 1 > press 1
 - Providing advice on RMTS system usage press 1 > press 2
- Follow up on documents for machinery press 2 and raw materials
 - Submit a list of raw materials, Production formula
 - Request Username/password IC Online, eMT Online System

- Request write-off raw materials account, Cencel write-off raw materials account
- : Head office Bangkok
- Chonburi branch office
- : Nakhon Ratchasima Branch Office
- : Chiang Mai branch office

: Khon Kaen branch office

- : Songkhla branch office
- press 2 > press 1
- press 2 > press 2
- press 2 > press 3
- press 2 > press 4
- press 2 > press 5
- press 2 > press 6

email: rmts@ic.or.th

- Member and Users Service press 3
 - -- Register and use the service via email cus_service@ic.or.th
 - -- Training service email icis@ic.or.th
 - -- Counter Service email counterservice@ic.or.th
- For payment press 4

Corporate Social Responsibility projects (CSR)

The Association places importance on continuously carrying out CSR projects and activities. In 2023, the Association celebrated its 30th anniversary. On this occasion, it allocated donations for public charities, focusing on supporting 3 main areas that are beneficial to society, namely public health and medicine, education and the environment, and other social benefits to the

19 hospitals and medical agencies nationwide for use in medical and nursing operations, as well as for increasing the capacity to treat patients, to schools and educational foundations for youths, and to the foundation for developing the quality of life of people in Thai society. Agencies supported under IC's CSR projects were as follows

public. A sum exceeding 10 million baht was given to

Public health and medicine

- 1) Rajavithi Hospital with a donation towards the construction of a new emergency department building including the purchase of medical equipment
- 2) Siriraj Hospital
- 3) Donation to the Sri Chiang Mai Hospital in Nong Khai Province for the purchase of medical equipment and dentistry facility improvements
- 4) Children's Hospital
- 5) Photharam Hospital in Ratchaburi Province
- 6) Children's Heart Foundation under Royal Patronage
- 7) Ramathibodi Hospital
- 8) Thai Red Cross
- 9) Comprehensive Center of Excellence in Cancer at Phrapokklao Hospital in Chanthaburi Province and donation to purchase a Tumer Banking freezer along with racks for storing samples



- 10) Kanchanabaramee Foundation with donation to purchase a mobile breast x-ray vehicle (Mammogram) to help poor cancer patients, as well as supporting the promotion of cancer prevention and control
- 11) Prince of Songkla University Research and Development Office Support the production of intestinal waste collection equipment for colon cancer patients
- 12) Royal Dental Unit Faculty of Dentistry Naresuan University with donation to support the purchase the Intra Oral Scanner (for scanning inside the mouth) and a 3D dental printer (3D Scanner)

Education and the Environment

- 1) Border Patrol Police School
- 2) Phra Dabos School
- Foundation for Special Education under Royal Patronage of Her Royal Highness Princess Maha Chakri Sirindhorn
- 4) Grant scholarships to nursing/pharmacy students from 2nd to 4th years who are orphans and lacking funds, and orphans affected by AIDS in the upper northern region. A total of 35 scholarships delivered through the Dr. Sam Pringpuangkaew Foundation
- 5) Yuvabadhana Foundation

Other donations for Public Benefits

- 1) The Chaipattana Foundation
- Support research and/or donations for other public benefits in the region

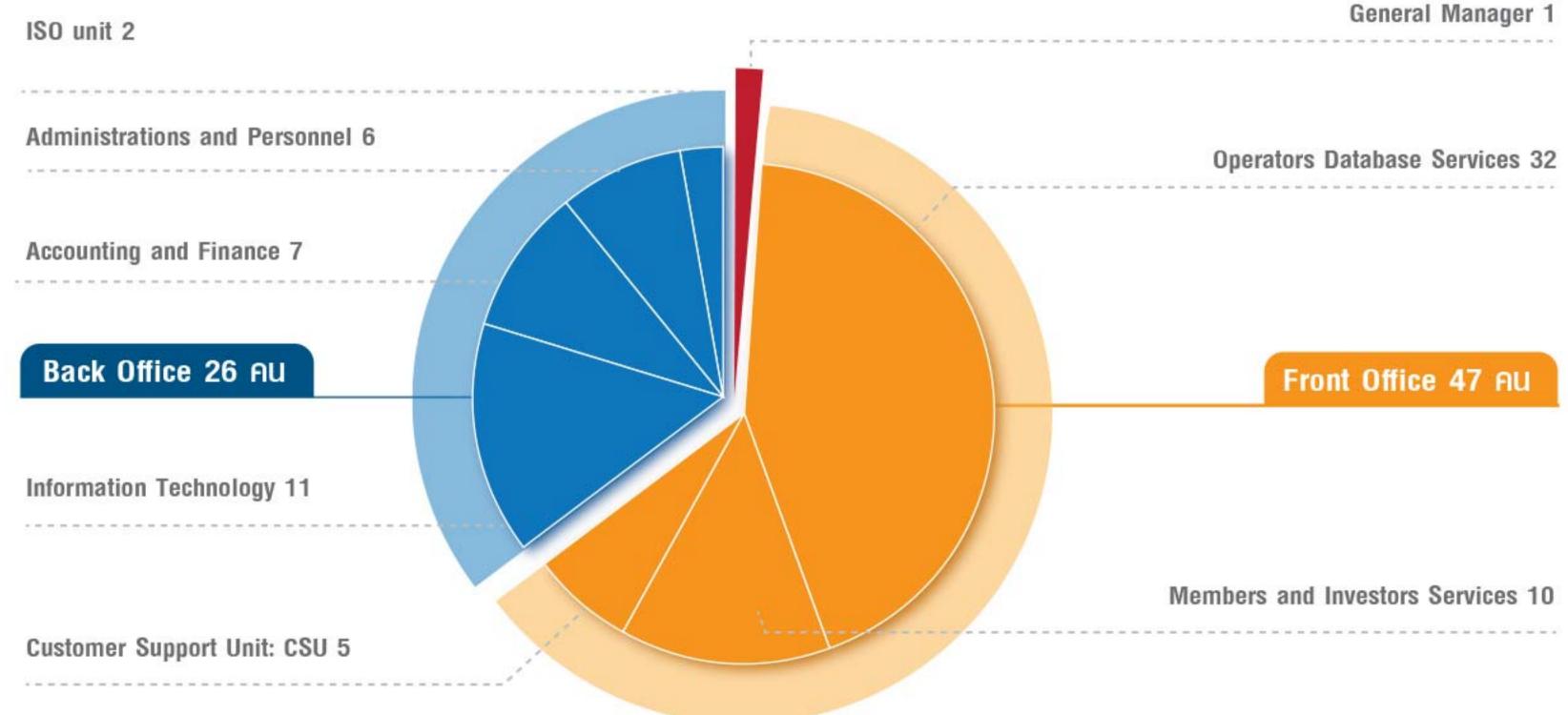
Human Resources

The Association places the utmost importance on supporting the development of employees' capabilities to include all skills and expertise to achieve efficient service performance for service users. IC focuses on enhancing employees' capabilities through Reskilling and Upskilling through various educational channels under On-Site and Online formats, leading to employees having knowledge, abilities, and expertise in performing a variety of tasks, including the adjusting to different duties and responsibilities according to the requirements of each department. This promotes flexible capabilities based on multiple skills so that employees can perform multi-tasking and are ready to provide full service efficiency, to establish satisfaction and trust of members and users in the Association's services.

Enhancing organizational efficiency by continuously shifting the Association's work process to be more a One Team approach to motivate and encourage the sharing of individual talents and skills working together, with the same goal, creating successful services delivery together, and building on the team capabilities combined with technology and aiming towards digitalization with optimum quality.

Furthermore, the Association still allows employees to "work from anywhere or by remote working" according to the appropriateness of each job, and still being able to provide comprehensive services. This is in line with the new era of hybrid workstyle that is capable of continually providing services to meet the needs of members and service users.

The total number of employees is 77 people Classified by Function (Unit : Person)



Human Resources Development

In 2023, various activities were organized to develop the capabilities of personnel as follows

- 1. Create a Knowledge Sharing project with the One Team unit to exchange knowledge, understanding and work experiences by rotating employees to be speakers to share knowledge to fellow employees. This project consisted of over 86 knowledge sharing courses, which can transfer new knowledge and skills to varius employees to apply for the benefit of operations. This increases the capability of Upskill and Reskill effectively as well as being in line with changing work processes of employees through rotation. This allows employees to be able to work on a variety of duties in a multi-tasking style by using the skills and knowledge gained through knowledge management sharing to adapt and utilize them effectively during work.
- 2. Organize In-house Training which is also supplemented by external Public Training courses online to be more diverse, emphasizing more comprehensive content to develop personnel competence. This is in line with the goal of business operations adopting technology and innovation, and readiness to raise the level of knowledge and ability to deliver all-round services. This also conforms to the Vision and Missioln guidelines of the Association including being in line with IC's Motto "Be confident when using IC", which strengthens generating quality services for service users with unlimited potential, such as

Courses on using the Association's service systems

- Basic knowledge and preparation of information listing for raw materials and production formulas for the Electronic Raw Materials Tracking System (RMTS)
- Basic knowledge and preparing information for raw materials release order by the Electronic Raw Materials Tracking System (RMTS)
- Basic knowledge and preparation for raw material write-off by the Electronic Raw Materials Tracking System (RMTS)

Courses in Management and Personnel administration

- Delving into the practical aspects such as problems arising from improper personnel management, and new labor related cases of interest
- Legal principles that employers and HR must know and practice correctly regarding laying off, cutting-down, and resignation of employees.

Courses on ISO Standards: IT Services Standards

- Training of internal quality auditors under the ISO/IEC 20000-1: 2018 to be able to self-audit
- Information Technology Service Management System
- IT Policy and Management

Courses on Lgal Issues related to work

- Risk factors in the Association's personnel data
- PDPA Going Forward
- Collaboration between DPO and PDPMS: Enhancing excellence in Privacy & Data Protection

Courses for Developing Work Skills

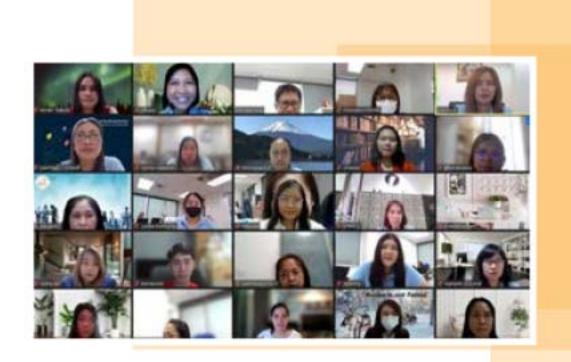
- Coaching for supervisors
- Incident analysis of the machinery and raw materials benefits systems
- Techniques of being a professional speaker:
 Train the Trainer
- Effecient communication and effective communicative coordination

Information Technology Courses

- Digital Standard for Digital Transformation
- Knowledge about Ransomware (cyber threats)
- SQL server Database Performance Tuning

Other courses

Holistic revitalization for the general public





- 3. Organize the continuing of the Investor Club Association Community of Practice (IC - CoP) under the slogan "IC saves the world" by organizing it as a Mission, "Reduce - reduce using, think before using" to focus on employees working together to reduce the use of unnecessary resources, such as reducing the use of plastic bags, foam boxes, plastic cups, and the use of paper within the office, etc. Results from the project found that employees worked together to reduce the use of consumables by switching to materials that can be reused or recycled, such as using bags made of cloth instead of plastic bags, using personal drinking glasses, choosing materials that are biodegradable naturally, and separating waste before throwing it away and donating it, etc. These acts reflect the adjustment of employees' attitudes and behavior in a better way regarding environmental protection. This is in line with the critical objective of the project that requires employees to see the importance and be aware of the proper use of resources as needed, both privately and publicly, as well as building good relationships between employees in working together as a team, and leads to raising the level of Teamwork to be more effective.
- 4. Organize sports relations activities "IC Good Health & Good Life" with the objective to promote exercising "Anywhere & Anytime", with various types of exercises such as walking/running, arobics, yoga, cycling, badminton, etc., for a duration of not less than 90 minutes per week, and continuously for 2 and a half months. The results of the project found that employees had better overall health examination results, with about 51% of total employees showing loss in body weight. These successful results help strengthen employees' health both physically and mentally, as well as creating unity and cooperation among employees.
- 5. Organize employee relations activities for the year 2023 in Chonburi and Rayong provinces to create better friendships between employees, raise morale and encourage collaboration to deliver quality services to service users by participating in CSR activities and listening to lectures. These activities include visiting the Sea Turtle Conservation Center at Sattahip Navy, Chonburi, and visiting the Rayong Winter Flower Garden "Miracle of Natural: Flora Exhibition Hall" under PTT Public Company Limited's project of using waste LNG (Liquefied Natural Gas) as energy to produce cooling for various varieties of winter flowers. On this occasion, the employees also had the opportunity to meet with the Association executives who discussed the policy concept of "IC New Normal", changing the future way of working and conveying the goals and operational guidelines for employees to prepare for working Towards Digitalization.
- 6. Organizing activities in 2023 to welcome the coming New Year to strengthen good relationships between employees, create positive working morale and fostering a service-mindset. At the event, there was also a contest for inventions made from waste materials under the IC Save the World project to allow employees to cooperate and unite in creating items that are valuable to the world. This is an activity that promotes awareness to preserve and care for nature and the environment.



Financial Statements

2023

INVESTOR CLUB ASSOCIATION



INDEPENDENT AUDITOR'S REPORT

To The Member of Investor Club Association

Opinion

I have audited the financial statements of Investor Club Association (Association), which comprise the statement of financial position as at December 31, 2023, and the statement of revenue and expenditure, statement of changes in accumulated capital 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 the Association as at December 31,2023, and its financial performance for the year then ended in accordance with Thai Financial Reporting Standards for Non-Publicly Accountable Entities.

Basis for Opinion

I conducted my audit in accordance with Thai Standards on Auditing. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am Independent of the Association in accordance with 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.

Other

The financial statements as at December 31, 2022 were audited by another auditor. Whose report date February 21, 2023 expressed an unqualified opinion on those statements.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Thai Financial Reporting Standards for Non-Publicly Accountable Entities, 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 Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

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 Thai 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 judgement 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 Association'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 Associate's ability to continue as a going concern. If I conclude that a material uncertainty exits, 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 Association 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 management 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.

Mrs.Tongjai Na Songkla

Auditor's signature

1 ong jai.

Certified Public Accountant Registration No. 6927

AUDENTIS CO.,LTD.

52 Somdet Chao Phraya Rd, Khwang Somdet Chao Phraya, Khet Klongsan, Bangkok 10600 March 6, 2024

INVESTOR CLUB ASSOCIATION

Statement of Financial Position

As at December 31, 2023

Unit: Baht

ASSETS	Notes	2023	2022
Current Assets			
Cash and cash equivalents	3.2 and 4	16,645,962.01	13,613,807.61
Temporary investments	3.3 and 5	483,677,621.50	459,437,238.01
Trade and Other current receivables	3.4 and 6	10,485,251.93	11,353,364.24
Other current assets	7	155,955.12	147,842.29
Total current assets		510,964,790.56	484,552,252.15
Non - Current Assets			
Long - term Investments	3.5 and 8	10,600,000.00	10,800,000.00
Equipment - Net	3.6 and 9	3,101,276.97	5,077,755.07
Intangible assets	3.7 and 10	7,933,949.56	4,041,170.42
Other non-current assets	11	945,459.26	952,459.26
Total non-current assets		22,580,685.79	20,871,384.75
TOTAL ASSETS		533,545,476.35	505,423,636.90

The accompanying notes are an integral part of the financial statements.

M. Hiranya Sujinai)

Durum

Treasurer

(Ms. Patchanok Kornkamolpruek)

INVESTOR CLUB ASSOCIATION

Statement of Financial Position

As at December 31, 2023

Unit: Baht

LIABILITIES AND ACCUMULATED CAPTITAL	Notes	2023	2022
Current Liabilities			
Trade and other current payables	12	20,837,753.84	17,638,135.30
Accrued corporate income tax		2,238,857.76	2,232,607.59
Other current liabilities	13	622,341.35	676,487.70
Total current liabilities		23,698,952.95	20,547,230.59
Non - current Liabilities			
Non-current provisions	3.8 and 14	25,361,727.91	30,426,241.59
for employee benefits			
Other non-current liabilities	15	1,000,000.00	1,000,000.00
Total non-current liabilies		26,361,727.91	31,426,241.59
Total liabilities		50,060,680.86	51,973,472.18
Accumulated capital		483,484,795.49	453,450,164.72
TOTAL LIABILITIES		533,545,476.35	505,423,636.90
AND ACCUMULATED CAPITAL			

The accompanying notes are an integral part of the financial statements.

Handelina Chairman

(Ms. Hiranya Sujinai)

Chairman

Treasurei

(Ms. Patchanok Kornkamolpruek)

INVESTOR CLUB ASSOCIATION

Statement of Revenue and Expenditure

For the year ended December 31, 2023

Unit: Baht

	Notes	2023	2022
Revenue	3.1		
Application and annual membership fees		1,551,600.00	
Revenue from rendering services for issuing		102,684,763.02	111,922,301.34
machinery and raw materials documents			
Training and serminar income		1,968,000.00	443,000.00
Income from other activities		2,007,944.34	1,828,463.31
Actual profits from investing		11,310,470.98	6,113,958.75
in private funds			
Total revenues member fees and services		119,522,778.34	120,307,723.40
Other income			
Interest income		442,577.77	451,454.56
Other income		472.88	_
Total other income		443,050.65	451,454.56
Total revenue		119,965,828.99	120,759,177.96
Expendture	3.1		
Cost of Membership service		34,823.00	=
Cost of rendering services for issuing		48,629,634.02	52,447,439.56
machinery and raw materials documents	200 (200 (200 (200 (200 (200 (200 (200		
Cost of Training and seminar		515,642.62	354,400.00
Administrative expenses		35,236,876.88	27,448,930.38
Investment capital expenses		557,391.82	530,533.06
Total expenditure		84,974,368.34	80,781,303.00
Revenue over expenditure before income tax		34,991,460.65	39,977,874.96
Less Income tax		3,293,791.42	2,901,257.23
Revenue over expenditure for the year		31,697,669.23	37,076,617.73

The accompanying notes are an integral part of the financial statements.

luuuu _{Treasure}

(Ms. Patchanok Kornkamolpruek)

INVESTOR CLUB ASSOCIATION

Statement of the Changes in Accumulated capital

For the year ended December 31, 2023

Unit: Baht

	2023	2022
Beginning balance as at January 1, 2023	453,450,164.72	417,778,231.23
Less Unrealized profit and loss beginning of the period	331,846.19	1,736,530.43
Total balance	453,118,318.53	416,041,700.80
Revenue over expenses for the year	31,697,669.23	37,076,617.73
Unrealized profit and loss end of period	(1,331,192.27)	331,846.19
Ending balance as at December 31, 2023	483,484,795.49	453,450,164.72

The accompanying notes are an integral part of the financial statements.

Handii Chairman (Ms. Hiranya Sujinai) Duuuw Treasure

INVESTOR CLUB ASSOCIATION

Notes to the Financial Statements

For the years ended December 31, 2023

1. General Information

Investor club Association was registered and established on 13 July, 1993

Address: 1 TP & T Tower, 12th Floor, VibhavadeeRangsit Road, Chatuchak Subdistric, Khet Chatuchak, Bangkok 10900 and has 5 branches as follow:

- 1. Chonburi Branch
- 2. Chiang Mai Branch
- 3. Nakhon Ratchasima Branch
- 4. Songkhla Branch
- 5. Khonkaen Branch

The objectives are as follows:

- 1. to be a meeting place for investors to exchange investment information,
- 2. to be an intelligence unit, which gather and distribute information of investment in Thailand and overseas,
- 3. to provide services and convenience to investors,
- 4. to provide consulting services with regard to investment,
- 5. to organize seminars and training workshops for developing knowledge and skills,
- 6. to cooperate and coordinate with other related agencies for the investors' benefits,
- 7. to promote activities beneficial to members and society, and
- 8. not to involve in any political activities.

2. Basis for Preparation of Financial Statements

This financial statements have been prepared in accordance with Financial Reporting Standard for Non-Publicly (revised 2022) Accountable Entities No. 48/2022 dated 14 November 2022, and their presentation has been made in compliance with the stipulations of the Notification of the Department of Business Development dated 27 October 2023, issued under the Accounting Act B.E. 2543

3. Significant Accounting Policies

3.1 Revenue and expenses recognition

Income and expenses are recognized on an accrual basis.

3.2 Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and all highly liquid cash at banks with an original maturity less than 3 months and not subject to withdrawal restrictions.

.....Chairman

(Ms. Hiranya Sujinai)

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..Treasurer

3.3 Temporary Investments

Temporary Investments consist of fixed deposits and investments in debt with maturity not longer than 1 year Private funds are presented in financial statement at fair value, the change of securities's value are recognized as unrealized profit and loss that shown separately in the part of accumulated capital, unless it has been sold out which are recognized in statement of revenue and expenditure.

3.4 Trade receivables and allowance for doubtful accounts

Trade receivables are stated at their invoice value less allowance for doubtful debts.

The allowance for doubtful receivable is assessed amount of debt of accounts receivables that are expected to be uncollectible as follow:

Ages of account receivables Percentage considered uncollectible

Over 6 months to 1 year 50%
Over 1 year 100%

3.5 Long-term Investments

Long-term Investments consist of fixed deposits, government bonds and investments in debt instruments with maturity longer than 1 year.

3.6 Equipment and depreciation

Equipment - Net is stated at cost less accumulated depreciation.

Depreciation is calculated on the straight-line basis to write off the cost of each asset, to their residual value over their estimated useful lives of five (5) years.

3.7 Intangible assets and amortization

Intangible assets consist of computer software valued at cost and amortized on a straight-line basis over their estimated useful lives of 5 years.

3.8 Provisions

Employee benefits

- Short-term employment benefits

The association recognizes salary, wage, bonus, and contributions to the social security fund and provident fundas expenses when incurred.

- Post- employment benefits

Provident fund plans

The association and its employees have jointly established a provident fund. The fund is contributed monthly by employees and by the association.

Defined benefit plans

Employee benefit obligations is calculated based on not only rules and regulations of the association's policies and labor law but also the assumptions considered by management.

.....Chairman

(Ms. Hiranya Sujinai)

.....Treasurer

3.9 Recognition of revenue

Application and annual membership fees are recognized each year. The advance receipt of membership fees is recorded as a liability. Service income is recognized when the services are completed. Interest income is recognized on an accrual basis.

3.10 Critical Judgments in applying Accounting Policies

The preparation of financial statements in conformity with generally accepted accounting principles is also required. The association's management exercises judgments in order to determine the accounting policies, estimates, and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenue and expenses during the reporting period. Although these estimates are based on management's reasonable consideration of the current event, actual results may differ from these estimates. Accounting estimates are as follows:

- Depreciation and Amortization
 Management is required to make judgements, estimates and assumptions in determining the estimated useful lives and residual value of the assets.
- Allowance for doubtful accounts
 In determining an allowance for doubtful accounts, the management needs to make judgments and estimates based upon, among other things, past collection history and the aging profile of outstanding debts.

4. Cash and Cash Equivalents

Baht

	2023	2022
Cash	30,000.00	50,000.00
Post dated cheque		69,700.34
Current accounts	728,466.34	2,981,436.72
Saving accounts	15,887,495.67	10,512,670.55
Total	16,645,962.01	13,613,807.61

5. Temporary Investments

Baht

	2023	2022
Investment on private fund	483,477,621.50	459,437,238.01
Debentures	200,000.00	_
Total	483,677,621.50	459,437,238.01

Investments in private funds invest in financial instruments, such as bonds, mutual fund and investment units that invest in financial instruments and debt instruments.

Chairman

(Ms. Hiranya Sujinai)

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6. Trade Receivables and Other Current Receivables

Baht

	2023	2022
Trade receivables		
Not yet due	8,561,326.34	9,436,732.77
Over due Less than 6 months	950,507.16	898,862.96
6 - 12 months	1,073.21	4,977.14
Total	9,512,906.71	10,340,572.87
Less Allowance for doubtful accounts	982.26	3,769.11
Trade receivables - net	9,511,924.45	10,336,803.76
Accrued interest	97,117.81	97,543.81
Other account receivables	96.72	8,307.45
Prepaid expenses	844,247.07	874,472.83
Advance payment	31,865.88	36,236.39
Total	10,485,251.93	11,353,364.24

7. Other Current Assets
Baht

	2023	2022
Purchase Vat suspense	155,955.12	147,842.29
Total	155,955.12	147,842.29

8. Long - Term Investments

Baht

	2023	2022
Debentures 44 - 84 months	10,600,000.00	10,800,000.00
Total	10,600,000.00	10,800,000.00

As at December 31, 2023 and 2022 Debentures will bear the interest rate of 2.65% - 3.25% per annum

Handelinan Chairman (Ms. Hiranya Sujinai)

Durum Treasurer

9. Equipment - Net Baht

	Office equipment	Computer and accessories	Vehicles	Leasehold improvement	Total
Cost					
As of January 1, 2022	8,185,913.69	27,266,159.13	2,789,444.87	8,423,916.03	46,665,433.72
Additions	27,140.00	963,000.00			990,140.00
Disposals	-				n=
As of December 31, 2022	8,213,053.69	28,229,159.13	2,789,444.87	8,423,916.03	47,655,573.72
Additions	56,256.37	511,410.00			567,666.37
Disposals	121,920.67	771,868.00			893,788.67
As of December 31, 2023	8,147,389.39	27,968,701.13	2,789,444.87	8,423,916.03	47,329,451.42
Accumulated depreciation As of January 1, 2022	7,853,045.00	25,220,609.33	1,868,511.78	5,245,706.49	40,187,872.60
Additions	121,058.70	808,768.23	181,804.26	1,277,985.38	2,389,616.57
Disposals	_				_
Adjustment	329.48				329.48
As of December 31, 2022	7,974,433.18	26,029,377.56	2,050,316.04	6,523,691.87	42,577,818.65
Additions	123,910.54	955,144.36	181,495.30	1,277,985.38	2,538,535.58
Disposals	117,382.89	770,796.89			888,179.78
As of December 31, 2023	7,980,960.83	26,213,725.03	2,231,811.34	7,801,677.25	44,228,174.45
Net Book Value as of December 31, 2023	166,428.56	1,754,976.10	557,633.53	622,238.78	3,101,276.97
Depreciation for the year					
2022	2,389,616.57				
2023	2,395,776.21				

As at December 31, 2023 and 2022 The association estimated the demolition of leased building improvements when the due of lease agreement at the amount of one million baht, which was capitalized as the cost of the asset.

Handelinan Chairman (Ms. Hiranya Sujinai)

Durum Treasurer

10. Intangible Assets
Baht

	Computer Software	Computer software - Development	Total
Cost			
As of January 1, 2023	18,166,555.63	2,763,648.12	20,930,203.75
Additions	1,046,641.00	4,481,546.00	5,528,187.00
Disposals		1,120,303.00	1,120,303.00
As of December 31, 2023	19,213,196.63	6,124,891.12	25,338,087.75
Accumulated amortization			
As of January 1, 2023	16,889,033.33	-	16,889,033.33
Additions	515,104.86	_	515,104.86
Disposals	_		-
As of December 31, 2023	17,404,138.19	<u>u</u>	17,404,138.19
Net Book Value as	1,809,058.44	6,124,891.12	7,933,949.56
of December 31, 2023			
Amortization for the year			
2022	353,670.56		
2023	515,104.86		

11. Other Non Current Assets

	2023	2022
Deposit	945,459.26	952,459.26
Total	945,459.26	952,459.26

M. Hiranya Sujinai)

Durum

Treasurer

(Ms. Patchanok Kornkamolpruek)

Baht

12. Trade and Other Current Payables

Baht

	2023	2022
Trade payable	2,105,350.94	1,987,053.10
Other payable	247,492.04	330,793.30
Advance service fees	9,333,850.71	9,705,188.07
Advance training and seminar fees	(=)	19,000.00
Advance membership fees	1,604,200.00	544,400.00
Accrued expenses	6,644,109.50	4,006,022.00
Accrued social security	109,500.00	70,200.00
Accrued withholding tax	388,652.22	346,701.52
Accrued value added tax	404,598.43	500,447.80
Other payables	_	128,329.51
Total	20,837,753.84	17,638,135.30

13. Other Current Liablilities

Baht

	2023	2022
Suspend output tax	622,341.35	676,487.70
Total	622,341.35	676,487.70

.....Chairman

(Ms. Hiranya Sujinai)

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14. Non Current Obligation - Retirement Benefit

Baht

	2023	2022
Defined benefit obligation at the beginning of year	30,426,241.59	30,177,528.93
Current service cost	2,229,184.63	1,394,809.80
Benefit paid during the year	(390,440.00)	(337,907.00)
Reversal amount during the year	(6,903,258.31)	(808,190.14)
Defined benefit obligation at the end of year	25,361,727.91	30,426,241.59

In 2023 and 2022, employee benefit obligations are recorded as expenses in accounting. It is calculated based on the most recent salary rate. And the period of employment in accordance with the conditions specified in the association's regulations and the specified compensation criteria. And take into account the possibility that the salary that each employee will earn with the association until retirement is 3% and 5% is an additional rate.

15. Other Non Current Liablility

Baht

	2023	2022
Estimated demolition of leased building	1,000,000.00	1,000,000.00
Total	1,000,000.00	1,000,000.00

16. Revenue from Membership Subscription and Annual Fees

As of December 31, 2023 and 2022, the association's a total membership was 1,292 and 8,408 members, respectively. Resolution of the Board of Directors Meeting No. 4/2021 on December 18, 2021: For the year 2022, all service users became members automatically and were exempted from membership subscriptions. The membership annual fee was also waived alleviate their financial difficulties during the COVID-19 pandemic. As of 2023, the policy has been adjusted to maintain the membership status of the association. Only for service users who pay annual maintenance fees only.

17. Reclassifications of accounts

Certain accounts in the 2022 financial statements have been reclassified to conform to the presentation in the 2023 financial statements without affecting the reported net profit or accumulated capital.

18. Approval of Financial Statements

These financial statements have already been authorized for issue by the association's authorized directors on March 5,2024.

Chairman

(Ms. Hiranya Sujinai)

.Treasurer

Head Office and Branch Office Location Investor Club Association



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