

Details on the Appointments and Determination of Remunerations of the Auditors for Year 2025

The Audit Committee has thoroughly considered and scrutinized the appointment of auditors, evaluating their ability to perform tasks with independence, their professional skills, their understanding of the Company's business, and their commitment to responsible practice. The Audit Committee deemed it appropriate to propose the appointment of KPMG Phoomchai Audit Ltd. as the Company's and its affiliates' auditor, and to recommend an appropriate audit fee. This recommendation was based on a comparison of rates charged by other companies in the same industry with comparable asset sizes. After careful consideration of the Audit Committee's proposal, the Board of Directors deemed it appropriate to propose to the Annual General Meeting of Shareholders the approval of the appointment of KPMG Phoomchai Audit Ltd. as the Company's auditor, with one of the following auditors to sign the audit report:

| Auditor | Certified Auditor No. | Auditing year |
|----------------------------------|-----------------------|--|
| 1. Ms. Nittaya Chetchotiros | 4439 | Year 2020 - 2021 and Year 2024 Total 3 years |
| 2. Ms. Kanokorn Phooripanyawanit | 10512 | have never reviewed or audited the Company's financial statements. |
| 3. Ms.Nadsasin Wattanapaisal | 10767 | have never reviewed or audited the Company's financial statements. |
| 4. Ms. Natcha Uwattanasombut | 11416 | have never reviewed or audited the Company's financial statements. |

The proposed auditors, as listed above, have no relationships or conflicts of interest with the Company, its subsidiaries, executives, major shareholders, or any related parties. Therefore, they maintain independence in auditing and expressing opinions on the Company's financial statements. No auditor has signed the auditor's report for a period exceeding the regulatory requirements stipulated in the relevant notifications. The audit fee for the Company's auditors for the year 2025 is set at THB 1,580,000, which is the same amount as the audit fee for the fiscal year 2024. This audit fee excludes non-audit fees, such as document/printing costs, postage, and communication expenses, which the Company will reimburse based on actual expenses incurred. Details are as follows:

(Unit: Baht)

| Auditor Fees | Year 2024 | Year 2025 (Proposed Year) | Increase | |
|---------------|-----------|------------------------------|----------|-----|
| | | | Baht | % |
| Audit fee | 1,580,000 | 1,580,000 | - | 0 |
| Non-audit fee | 250,000 | 0 | 250,000 | 100 |

Furthermore, the Company and its subsidiaries utilize the same audit firm. Nevertheless, the Board of Directors will ensure that the consolidated financial statements are prepared and submitted within the prescribed deadlines.

Profile and Experience of the Auditor for the year 2024

Profile and Experience of the Auditor for the year 2025

Name Ms. Nittaya Chetchotiros
Certified Auditor No. 4439
Company KPMG Phoomchai Audit Ltd.
Position Partner, Audit

Education

- Bachelor of Accountancy and Master of Business Administration, Chulalongkorn University

Qualification

- Accredited KPMG IFRS reviewing partner
- Certified Public Accountant in Thailand
- SEC Licensed Auditor
- Bank of Thailand Licensed Auditor
- Subcommittee of the Board of Auditing Committee, the Federation of Accounting Professions of Thailand
- Committee of the Board of Certified Tax Auditor Testing Committee

Auditing Experience

- Has experience in providing consulting services regarding converting financial statements according to international accounting standards to companies in various industries, working in the auditing field for 38 years, has experience in auditing various businesses such as Factoring & Leasing, Food & Beverage, Consumer Products, Retails, Hospital, Manufacturing and Trading, etc.
- In the field of International Accounting Standards (IFRS), acts as a training speaker on international accounting standards for personnel both inside and outside the organization and experience in auditing financial statements of Airports of Thailand Public Company Limited according to international accounting standards. and reviewing financial information presented Impacts from the privatization of state enterprises into public companies of the Airports Authority of Thailand
- Leader for auditing of listed companies in Thailand and international

Past and Present Representative Clients

- Thai Beverage Public Company Limited
- Oishi Group Public Company Limited
- Serm Suk Public Company Limited
- Golden Land Properties Development Public Company Limited
- Siam Food Public Company Limited
- Univentures Public Company Limited
- Amarin Corporations Public Company Limited

Proportion of shareholding in the Company including the shares held by spouse and minor children

None (0 share, information as of 31 December 2024)

Relationship and interest between the auditor and the Company, subsidiaries, directors, executives and major shareholders or related persons

None (0 share, information as of 31 December 2024)

Year that was propose to be the Company's auditor

2020-2021 and 2024 for a duration of 3 years

Profile and Experience of the Auditor for the year 2025

Name Ms. Kanokorn Phooriphanyawanit
Certified Auditor No. 10512
Company KPMG Phoomchai Audit Ltd.
Position Partner

Education

- Master of Business Administration, Thammasat University
- Bachelor of Accounting, Thammasat University

Qualification

- Certified Public Accountant in Thailand
- Member of the Federation of Accounting Professions of Thailand
- Licensed CPA approved by Thai Securities Exchange Commission

Auditing Experience

- Working in the auditing field over 20 years, has experience in auditing various businesses such as production, trading, real estate, and service business, etc.

Past and Present Representative Clients

- Asset World Corp Public Company Limited
- Univentures Public Company Limited
- Oishi Group PLC.
- Other companies that are subsidiaries of foreign businesses operating in Thailand

Proportion of shareholding in the Company including the shares held by spouse and minor children

None (0 share, information as of 31 December 2024)

Relationship and interest between the auditor and the Company, subsidiaries, directors, executives and major shareholders or related persons

None (0 share, information as of 31 December 2024)

Year that was propose to be the Company's auditor

Never being the signing person of the Company's financial statements

Profile and Experience of the Auditor for the year 2025

Name Ms. Nadsasin Wattanapaisai
Certified Auditor No. 10767
Company KPMG Phoomchai Audit Ltd.
Position Partner

Education

- Master of Managerial Accounting, Chulalongkorn University
- Bachelor of Accounting, Chulalongkorn University

Qualification

- Certified Public Accountant in Thailand
- Member of the Federation of Accounting Professions of Thailand
- Licensed CPA approved by Thai Securities Exchange Commission

Auditing Experience

- Working in the auditing field over 19 years, providing professional audit services to several large multinational groups in accordance with Thai GAAP and IFRS, in auditing various businesses such as Consumer and Beverage Products, Real Estate and service business, etc.
- A certified public accountant for a group of companies listed on the Stock Exchange of Thailand (SET) and other groups of companies which conduct businesses both inside and outside Thailand. She has experience in auditing many business fields and being an auditor for companies operating international businesses which must prepare financial statements in accordance with the International Financial Reporting Standards (IFRS).

Past and Present Representative Clients

- Thai Beverage Public Company Limited Group
- Frasers Property Limited
- Univenture Public Company Limited Group
- Oishi Public Company Limited Group
- Exotic Food Public Company Limited

Proportion of shareholding in the Company including the shares held by spouse and minor children

None (0 share, information as of 31 December 2024)

Relationship and interest between the auditor and the Company, subsidiaries, directors, executives and major shareholders or related persons

None (0 share, information as of 31 December 2024)

Year that was propose to be the Company's auditor

Never being the signing person of the Company's financial statements

Profile and Experience of the Auditor for the year 2025

Name Ms. Natcha Uwattanasombut
Certified Auditor No. 11416
Company KPMG Phoomchai Audit Ltd.
Position Director

Education

- Master of Commerce and Accountancy, Chulalongkorn University
- Bachelor of Commerce and Accountancy, Chulalongkorn University

Qualification

- Certified Public Accountant in Thailand
- Member of the Federation of Accounting Professions of Thailand
- Licensed CPA approved by Thai Securities Exchange Commission

Auditing Experience

- Natcha has 17 years of audit experience in various industries covering Media, Real Estate, Manufacturing, Trading, Services including international company and listed companies. She is also an auditor for companies operating international businesses which must prepare financial statements in accordance with the International Financial Reporting Standards (IFRS).

Past and Present Representative Clients

- Amarin Corporations Public Company Limited Group
- Asset World Corp Public Company Limited
- Thaiheparos Public Company Limited
- PCCW OTT (Thailand) Company Limited
- Dentsu Group

Proportion of shareholding in the Company including the shares held by spouse and minor children

None (0 share, information as of 31 December 2024)

Relationship and interest between the auditor and the Company, subsidiaries, directors, executives and major shareholders or related persons

None (0 share, information as of 31 December 2024)

Year that was propose to be the Company's auditor

Never being the signing person of the Company's financial statements