

Information for Appointment of the Company's Independent Auditor

(Document Accompanying Agenda 6)

KPMG Phoomchai Audit Company Limited

Registered no. : 0105545103634
Type : Company Limited
Registered date : October 1, 2002
Address : 50th Floor, Empire Tower, 1 South Sathorn Road, Yannawa, Sathorn, Bangkok
Tel. : 02-2677 2000 Fax. 02-2677 2222
Business Objective : Audit services, accounting services, tax consulting services, etc.

* KPMG Phoomchai Audit Company Limited, the company directors, and the independent auditor have no relationships or conflicts of interest with the Company, its subsidiaries, the executives, the major shareholders, or other related parties. The nominated independent auditors are qualified according to the Notification of the Securities and Exchange Commission and can independently audit and express their opinion on the Company's financial statements.

Proposed Remuneration for the Company's Independent Auditor

	<u>2024</u>	<u>2025</u>	<u>2026</u>
The quarterly review of the interim financial statements (3 quarters)	300,000	300,000	315,000
Audit fee for the annual financial statements (Baht)	2,000,000	2,000,000	2,100,000
Total audit fee	2,300,000	2,300,000	2,415,000
% Increase (Decrease)	(10%)	-	5%
Auditing on agreed-upon procedures in relation to BOI promotion certificates (per Certificate)	100,000	100,000	100,000
% Increase (Decrease)	0%	0%	0%

Remuneration for the Company and its subsidiaries' Independent Auditor

1) Audit fee

In the fiscal year 2025, the Company and its subsidiaries paid an audit fee to KPMG Phoomchai Audit Company Limited, the auditing firm to which independent auditors are attached, in the amount of THB 4.40 million.

2) Non-audit fee

In the fiscal year 2025, the Company paid a non-audit fee to KPMG Phoomchai Audit Company Limited., the auditing firm to which independent auditors are attached, for auditing on agreed-upon procedures in relation to BOI promotion certificates, assuring for special purposes, in the amount of THB 0.32 million.

Independent Auditors' of the Company in the past 10 years

Year 2013 – 2014	Audited by Mr. Sophon Permsirivallop; CPA (Thailand) No. 3182 from EY Office Limited
Year 2015	Audited by Ms. Rosaporn Decharkom; CPA (Thailand) No. 5659 from EY Office Limited
Year 2016 – 2017	Audited by Mr. Somchai Jinnovart; CPA (Thailand) No. 3271 from PricewaterhouseCoopers ABAS Limited.
Year 2018 – 2023	Audited by Mr. Pongthavee Ratanakoses; CPA (Thailand) No. 7795 from PricewaterhouseCoopers ABAS Limited.
Year 2024 - 2025	Audited by Ms. Sujitra Masena; CPA (Thailand) No. 8645 from KPMG Phoomchai Audit Company Limited.

The auditors listed above had no relationship or interest with the Company, its subsidiaries, executives, major shareholders, or those related to such persons in any way throughout the said period.

Auditor's Service for Subsidiaries in 2026

The auditors from KPMG Phoomchai Audit Company Limited are:

- | | |
|---------------------------------|----------------|
| 1) Ms. Sujitra Masena | CPA # 8645 or |
| 2) Ms. Nareewan Chaibantad | CPA # 9219 or |
| 3) Ms. Chaowanee Chaisanga | CPA # 12663 or |
| 4) Ms. Sirinuch Surapaitoonkorn | CPA # 8413 |

KPMG Phoomchai Audit Company Limited will be the auditor for overseas subsidiaries in 2026, and the Board of Directors will ensure that the financial statements are prepared in a timely manner.

Profile of the Company's Auditor

Profile of Auditor Ms. Sujitra Masena	
Name - Surname	Ms. Sujitra Masena, CPA Registration No. 8645
Age	47 Years
Education	Bachelor of Accounting, Thammasat University
Professional Experience	<ul style="list-style-type: none"> • Auditor approved by of the Securities and Exchange Commission (SEC) office, Thailand • Committee of Director, The Accounting Profession Committee, Thailand Federation of Accounting Professions, Thailand (2023-2026)
Work Experience	<p>Sujitra is an Audit Partner at KPMG Phoomchai Audit Ltd., with over 20 years of experience in auditing, experienced in various fields of business. Both listed in the Stock Exchange of Thailand and non-listed companies and several multinational groups company. In addition, Sujitra also has experience working aboard at KPMG US office for 15 months, so Sujitra has expertise in Thai Financial Reporting Standards (TFRS), International Financial Reporting Standards (IFRS), and US Generally Accepted Accounting Principles (US GAAP). She also has experience in providing advice on preparing financial statements in accordance with international accounting standards for customer groups in many businesses, such as Consumer industry, Retail industry, Agriculture industry, Manufacturing industry and Automotive industry.</p> <p>Sujitra is also interested in using technology to help develop with auditing operations. By working in many types of businesses with a diverse team, Sujitra has a good understanding of the structure of companies in various businesses, especially Consumer and Retail businesses. Including accounting problems related to business groups, especially in Thailand's financial reporting standards.</p>
Number of Shareholding	None (as of 30 December 2025)
Years of service as Company's auditor	Signatory on the company's financial statements since 2024-2025 for a period of 2 year
Information for consideration	Yes/No
Family relationship with the executives or major shareholders of the Company or Subsidiary companies;	No
Relationship with the Company/subsidiary companies/associated company or juristic person that may cause a conflict of interest at present;	No
Significant business relationship that may affect the independence of the auditor;	No
Relationship as a director, staff or employee or position held in the Company or subsidiary companies	No

Profile of Auditor Ms. Nareewan Chaibantad	
Name - Surname	Ms. Nareewan Chaibantad, CPA Registration No. 9219
Age	43 Years
Education	<ul style="list-style-type: none"> • Master degree, Faculty of Commerce and Accountancy, Chulalongkorn University • Bachelor degree, Faculty of Commerce and Accountancy, Thammasat University
Professional Experience	<ul style="list-style-type: none"> • Auditor approved by of the Securities and Exchange Commission (SEC) office, Thailand
Work Experience	Nareewan is an Audit Partner at KPMG Thailand with over 15 years of experience providing audit services to both domestic and international companies. Her expertise spans across various industries, including real estate, manufacturing, and agro-industry, under both Thai Financial Reporting Standards (TFRS) and International Financial Reporting Standards (IFRS). She possesses extensive knowledge of the rules and regulations of the Securities and Exchange Commission (SEC) for auditing listed companies, as well as companies preparing for an Initial Public Offering (IPO) on the Stock Exchange of Thailand.
Number of Shareholding	None (as of 30 December 2025)
Years of service as Company's auditor	Never (never endorsed in this Company yet)
<u>Information for consideration</u>	Yes/No
Family relationship with the executives or major shareholders of the Company or Subsidiary companies;	No
Relationship with the Company/subsidiary companies/associated company or juristic person that may cause a conflict of interest at present;	No
Significant business relationship that may affect the independence of the auditor;	No
Relationship as a director, staff or employee or position held in the Company or subsidiary companies	No

Profile of Auditor Ms. Sirinuch Surapaitoonkorn	
Name - Surname	Ms. Sirinuch Surapaitoonkorn, CPA Registration No. 8413
Age	45 Years
Education	<ul style="list-style-type: none"> • Master of Business Administration, Chulalongkorn University • Bachelor of Accounting (International Program), Thammasat University
Professional Experience	Auditor approved by of the Securities and Exchange Commission (SEC) office, Thailand
Work Experience	<p>Sirinuch is an Audit Partner at KPMG Phoomchai Audit Ltd., with over 20 years of experience and has provided professional audit services to several large groups in accordance with Thai Financial Reporting Standards (TFRS) and International Financial Reporting Standards (IFRS). Most of the customers are both customers registered in Thailand as well as customers with investors from Japan as shareholders in various industries, for example Consumer market, Industrial market, and Food and Beverage businesses. She is currently serving clients both local, Japanese and international companies who adopted IFRS in their financial statements preparation.</p> <p>In addition, Sirinuch is an instructor and speaker for internal and external trainings and workshop in Financial Reporting Standards and Audit technology.</p>
Number of Shareholding	None (as of 30 December 2025)
Years of service as Company's auditor	Never (never endorsed in this Company yet)
<u>Information for consideration</u>	Yes/No
Family relationship with the executives or major shareholders of the Company or Subsidiary companies;	No
Relationship with the Company/subsidiary companies/associated company or juristic person that may cause a conflict of interest at present;	No
Significant business relationship that may affect the independence of the auditor;	No
Relationship as a director, staff or employee or position held in the Company or subsidiary companies	No

Profile of Auditor Chaowanee Chaisanga	
Name - Surname	Miss Chaowanee Chaisanga, CPA Registration No. 12663
Age	43 years
Education	<ul style="list-style-type: none"> • Master of Business Administration, Chulalongkorn University • Bachelor of Accounting, Thammasat University
Professional Experience	Auditor approved by of the Securities and Exchange Commission (SEC) office, Thailand
Work Experience	<p>Chaowanee is an Audit Director at KPMG Phoomchai Audit Ltd., with over 19 years of experience in auditing in diversified industries covering multinational and listed companies in Stock Exchange of Thailand. She is also a coordinator for audit services to multinational business operating in Thailand. Moreover, Chaowanee has long experience in supervising audits of Consumer market, Retail, Food and Agriculture businesses.</p> <p>Currently, Chaowanee is responsible for clients with Group entities in accordance with the Financial Reporting Standard for Public Interest Entities and the companies operating in Thailand that applied the Thai Financial Reporting Standards (TFRS), International Financial Reporting Standards (IFRS) and US Generally Accepted Accounting Principles (US GAAP) along with group reporting engagements to report to auditor in oversea countries.</p>
Number of Shareholders	None (as of 30 December 2025)
Years of service as Company's auditor	None (never endorsed in this Company yet)
Information for consideration	Yes/No
Family relationship with the executives or major shareholders of the Company or Subsidiary companies;	No
Relationship with the Company/subsidiary companies/associated company or juristic person that may cause a conflict of interest at present;	No
Significant business relationship that may affect the independence of the auditor;	No
Relationship as a director, staff or employee or position held in the Company or subsidiary companies	No
