

For deliberation of Agenda item 7: To consider and approve the appointment of the external auditor and determination of the audit fee for 2025

The Board of Directors agreed to appoint the Company’ auditor and to determine the auditing fees for the year 2025, which have already been agreed by the Audit and Corporate Governance Committee, to propose to the Shareholder’s meeting as follows:

1. Appointing auditors of KPMG Phoomchai Audit Ltd., as name listed below. Anyone of them shall be empowered to audit and express their opinion on the financial statement for the year 2025.

	<u>Names</u>	<u>CPA Registration No.</u>	<u>Service Period</u>
1)	Ms. Thanyalux Keadkeaw	8179	-
2)	Ms. Orawan Chunhakitpaisan	6105	-
3)	Mr. Bunyarit Thanormcharoen	7900	-
4)	Ms. Chanarat Chanwa	9052	-
5)	Mr. Treerawat Witthayaphalert	11464	-

KPMG Phoomchai Audit Ltd. and the persons proposed as auditor of the Company are not shareholder and have no relationship or any interest with the Company and subsidiaries, executives, major shareholders or related persons, in a way that may impact their performing task independently.

Details of information on auditors’ profile for the year 2025 are shown in page 2-6

2. Determining the Company’s audit fee for KPMG Phoomchai Audit Ltd. as follows:

	<u>Year 2024 (Baht)</u>	<u>Year 2025(Baht)</u>
1) Audit fee	1,550,000	1,330,000
2) Non audit fee	-	-

The audit fee in 2025 decreases by Baht 220,000 from 2024 or 14%. In 2024, there were no other service fees.

3. Acknowledgement of the audit fees for the 2025 of the Company’s subsidiaries audited by KPMG Phoomchai Audit Ltd., the fees of which are borne by each subsidiary as follows:

	Audit fee		Changes
	2024 (Baht)	2025 (Baht)	
Belle Development Co., Ltd.	100,000	100,000	-
Rama 9 Square Ltd.	400,000	400,000	-
Rama 9 Square Hotel Ltd	70,000	70,000	-
Sterling Equity Co., Ltd.	200,000	200,000	-
Belle Assets Co., Ltd.	250,000	250,000	-
G Land Property Management Co., Ltd.	200,000	200,000	-
Ratchada Asset Holding Co., Ltd.	120,000	120,000	-
Total audit fees of the subsidiaries	1,340,000	1,340,000	-

The audit fees of the Company and subsidiaries are exclusive of miscellaneous expense (if any) in an amount actually paid but not exceeding Baht 30,000.

Information on auditors' profile for the year 2025

1. Ms. Thanyalux Keadkeaw: CPA Registration No. 8179



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Thanyalux has more than 20 years of experience providing audit services. She has audit experience in diversified industries covering several large multinational groups and listed companies, which include statutory audits under local regulations, annual audit of financial statements of multinational clients which requires awareness of IFRS, and understanding of group systems.
- Education : Bachelor degree of Accounting, Thammasat University
: Master degree of Administrative, Thammasat University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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2. Ms. Orawan Chunchakitpaisan: CPA Registration No. 6105



- Position : Partner, Audit & Assurance
: Head of Audit & Assurance
KPMG Phoomchai Audit Ltd.
- Experiences : Orawan has more than 26 years of experience providing financial statement audit service to the listed and non-listed companies in various industries such as financial institution and consumer finance, industrial manufacturing, pharmaceuticals, and food & beverage. Her experience also includes being Head of Audit and Assurance (2021 - present), being Audit Quality and Methodology Partner leading several quality initiatives within audit function (2014 - 2021) and participating in the secondment program with KPMG Philadelphia in the U.S. for 5 years, etc.
- Education : Bachelor degree of Accounting, Thammasat University
: Master degree of Accounting, Chulalongkorn University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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3. Mr. Bunyarit Thanormcharoen: CPA Registration No. 7900



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Bunyarit has more than 30 years of experience providing professional audit and assurance services to large multinational clients, reporting in accordance with IFRS and experience in managing global audit in a variety of industries. His strengths and accomplishments include simultaneous coordination with KPMG offices to serve multinational clients and his experience also includes working with clients in the energy, construction, consumer market, real estate, logistic industry, automotive industry, electronic industry, leasing, advertising, industrial products sectors both trading and manufacturing businesses, and both listed companies and private companies.
- Education : Bachelor degree of Business Administration, Assumption University
: Master degree of Accounting, Chulalongkorn University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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4. Ms. Chanarat Chanwa: CPA Registration No. 9052



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Chanarat has more than 20 years of experience providing financial statement audit service to the listed and non-listed companies in various industries such as real estate, education, consumer, logistic, and hotel, which include statutory audits under local regulations, annual audit of financial statements of multinational clients which requires awareness of IFRS and understanding of group systems and participating in the secondment program with KPMG in the U.S.
- Education : Bachelor degree of Accounting, Thammasat University
- Professional associations/ Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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5. Mr. Treerawat Witthayaphalert: CPA Registration No. 11464



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Treerawat has more than 17 years audit experience providing services for clients in both local and international companies across a wide range of industries in accordance with various accounting frameworks, including Thai GAAP and IFRS. Take care group of companies listed on the Stock Exchange of Thailand (SET), and other group of companies and also being an auditor for companies operating international businesses which must prepare financial statements in accordance with the International Financial Reporting Standards (IFRS).
- Education : Bachelor degree of Business Administration, Assumption University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Certified Internal Audit, The Chartered Institute of Internal Auditors
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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