

Form to Report on Names of Members and Scope of Work of the Audit Committee

The Board of Directors meeting / ~~shareholders meeting~~ of Vintcom Technology Public Company Limited. No. 1/2024 held on February 27, 2024 resolved the meeting's resolutions in the following manners:

~~Appointment of the audit committee~~ / Renewal for the term of audit committee:

Chairman of the audit committee Member of the audit committee

As follows:

(1) Mr. Sanpat Sopon Chairman of the audit committee

(2) Mr. Thanachart Numnonda Member of the audit committee

(3) Mr. Kriengkrai Boonlert-u-thai Member of the audit committee

, the ~~appointment~~ / renewal of which shall take an effect as of March 17, 2024

Determination / Change in the scope of duties and responsibilities of the audit committee with

the following details:

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, the determination/change of which shall take an effect as of.....

The audit committee is consisted of:

- 1. Chairman of the audit committee Mr. Sanpat Sopon remaining term in office 3 year(s)
- 2. Member of the audit committee Mr. Thanachart Numnonda remaining term in office 3 year(s)
- 3. Member of the audit committee Mr. Kriengkrai Boonlert-u-thai remaining term in office 3 year(s)
- Secretary of the audit committee Mr. Poj Weerasuttakorn

Enclosed hereto is - copies of the certificate and biography of the audit committee. The audit committee number 3 has/have adequate expertise and experience to review creditability of the financial reports.

The audit committee of the company has the scope of duties and responsibilities to the Board of Director on the following matters

1. Authorities of the Audit Committee

The Audit Committee is authorized to convene a meeting with the Company's Management or staff to request for clarifications, opinions, or any necessary documents. Additional authorities of the Audit Committee include:

- 1.1 To select, propose, appoint and terminate of external auditors and the corresponding audit fee to the Board of Directors prior to seeking approval from the annual general meeting of shareholders, and to conduct annual performance evaluation of external auditors.
- 1.2 To consider and approve non-audit services and the corresponding service fees for external auditors, and to ensure that the provision of such services will not impair the independence of external auditors.
- 1.3 To consider and make decisions in the case where there is a disagreement between the Management and the external auditor with respect to financial reporting, or in the event of limitations in auditing practices.
- 1.4 To review corporate governance procedures, connected transactions, and transactions with potential conflicts of interest so as to ensure compliance with applicable laws or regulatory requirements.
- 1.5 To provide recommendations to the Board of Directors on the appointment, removal, transfer, or dismissal of the top management of the Internal Audit Office.
- 1.6 To consider and approve the appointment of external consultants or professional experts to obtain recommendations or opinions therefrom as deemed appropriate.
- 1.7 To consider and approve internal audit charter and annual action plans, as well as procurement of necessary resources.
- 1.8 To oversee the Anti-Bribery and Corruption Policy and its programmed to ensure compliance with legal and ethical obligations;

2. Duties and Responsibilities of the Audit Committee

2.1 Financial Reporting

- 2.1.1 To hold a meeting with external auditors at least once a year without the presence of the Management.
- 2.1.2 To review the completeness and accuracy of the financial statements and evaluate the appropriateness of accounting principles adopted in financial reporting.
- 2.1.3 To review significant accounting and financial reporting issues, including complex or unusual transactions and items requiring judgement.

2.1.4 To discuss with the Management and external auditors regarding audit results, significant risks associated with financial reporting, and mitigation plans.

2.1.5 To review the effectiveness of internal control pertaining to financial reporting.

2.2 Internal Control

2.2.1 To ensure that the Management arranges for appropriate internal control processes, including internal control of information technology system, guidelines for communicating the significance of internal control, and risk management.

2.2.2 To ensure that the recommendations on internal control proposed by internal and external auditors are implemented by the Management.

2.3 Internal Audit

2.3.1 To review the activities, performance, and independence of the Internal Audit Office.

2.3.2 To review the effectiveness of internal audit practices, ensuring that they conform to the internal auditing standards.

2.4 Compliance with Laws and Regulations

2.4.1 To regularly review and report to the Board of Directors any regulatory changes affecting the Company's operations as proposed by the Internal Audit Office.

2.4.2 To review and report to the Board of Directors the findings presented by regulatory agencies and the corresponding corrective actions.

2.4.3 To review the effectiveness of the system in monitoring compliance with laws and regulations and corresponding corrective actions in case of non-compliance.

2.5 Risk Management

2.5.1 To review reports presented by the Risk Management Committee and discuss with the Management regarding the Company's risk assessment and management policies.

2.5.2 To review the adequacy of corporate governance and risk management practices of the Company and its subsidiaries.

2.5.3 To review the efficiency of the risk management system of the Company and its subsidiaries.

2.6 Ethical Compliance for Executives and Employees

2.6.1 To ensure that the ethical standards and the conflict of interest policy have been made in writing and acknowledged by all executives and employees.

2.6.2 To promote compliance with business ethics and conflict of interest policy.

2.7 Consideration of Connected Transactions

To review connected transactions or transactions with potential conflicts of interest in compliance with the regulations of the Stock Exchange of Thailand so as to ensure that they are reasonable and in the best interest of the Company.

2.8 Preparation of Reports

2.8.1 To report and recommend to the Board of Directors the corrective actions for transactions that exhibit conflicts of interest, fraud, or material weaknesses of internal control, including non-compliant transactions that materially affect the Company's financial position and performance, in accordance with the requirements of the Office of the Securities and Exchange Commission and the Stock Exchange of Thailand and within the period deemed appropriate by the Board of Directors.

In the event that the Board of Directors fails to implement corrective actions for the aforementioned transactions within the specified period, any member of the Audit Committee may report such transactions to the Securities and Exchange Commission and the Stock Exchange of Thailand.

2.8.2 To prepare and disclose the Audit Committee's report in the Annual Report, whereby such report must be signed by the Chairman of the Audit Committee and contain at least the following information:

- Opinions on the accuracy, completeness, and reliability of the Company's financial reports
- Opinions on the adequacy of the Company's internal control system
- Opinions on compliance with the Securities Exchange Act, regulations of the Stock Exchange of Thailand, and other laws pertaining to the Company's business
- Opinions on the appropriateness of external auditors
- Opinions on transactions that are susceptible to conflicts of interest
- Number of the Audit Committee's meetings and attendance by each member of the Audit Committee
- General opinions or observations obtained by the Audit Committee upon performance of duties in accordance with the Charter
- Any other information which are deemed necessary to be reported to shareholders and investors within the scope of duties and responsibilities assigned by the Board of Directors

2.9 Other Responsibilities

2.9.1 To perform any other tasks assigned by the Board of Directors.

2.9.2 To regularly review and evaluate the Audit Committee's Charter and propose to the Board of Directors for approval in case of any amendment thereto.

2.9.3 To conduct self-assessment at least once a year and propose the results thereof to the Board of Directors.

The company hereby certifies that

1. The qualifications of the aforementioned members meet all the requirements of the Stock Exchange of Thailand; and
2. The scope of duties and responsibilities of the audit committee as stated above meet all the requirements of the Stock Exchange of Thailand

Signed.....Director

(Mrs.Songsri Srirungroungjit)

Managing Director

(Seal)

Signed.....Director

(Mr.Sopon Punyaratabandhu)

Executive Director