

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

The Board of Directors meeting of Alpha Division Public Company Limited No. 1/2025 held on 28 February 2025 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)
- (2)
- (3)
- (4)

, the appointment/renewal of which shall take an effect as of(date).....

- Determination/Change in the scope of duties and responsibilities of the audit committee with the following details:

1) Reorganize the scope of duties into the following categories.

- 1) Financial Reporting
- 2) Connected Party Transactions and Potential Conflicts of Interest
- 3) Internal Control
- 4) Auditors
- 5) Compliance with Laws and Regulations
- 6) Anti-Corruption Governance
- 7) Other Responsibilities

2) Add the following information to the scope of duties.

1) Financial Reporting

- Review the Company and its subsidiaries' processes for preparing and disclosing financial reports to ensure accuracy, completeness, adequacy, reliability, and timeliness **by coordinating with the auditors and executives responsible for financial reporting on a quarterly and annual basis.**
- **If necessary for the purpose of providing opinions on the Company's operations, the Audit Committee may seek independent professional advisors, with the Company bearing the incurred expenses.**

2) Connected Party Transactions and Potential Conflicts of Interest

- Review connected party transactions and potential conflicts of interest to ensure compliance with laws and the regulations of the Stock Exchange of Thailand, ensuring that such transactions are reasonable and in the best interests of the Company.
- **Review the Company's disclosure of information in cases of connected party transactions or other transactions that may create conflicts of interest to ensure accuracy and completeness.**

3) Internal Control

- Review the adequacy and effectiveness of the Company's internal control (Internal Control) and internal audit (Internal Audit) systems and assess the independence of the internal audit unit. Approve the appointment, transfer, or dismissal of the head of internal audit or any other responsible auditing unit.
- **Review audit results and recommendations from auditors and internal audit units regarding internal control systems and recommend necessary improvements to management, ensuring follow-up on implementation.**
- **Review and assess the annual internal audit plan to align with the Company's risk profile.**
- **Review the independence of internal auditors in accessing necessary information for internal audit purposes.**
- **Review reports from the internal audit unit concerning the effectiveness of the internal control system and discuss findings with internal auditors.**

4) Auditors

- Consider and nominate an independent person to be appointed as the Company's external auditor and determine their remuneration, **ensuring auditor independence by considering credibility, resource adequacy, workload, experience of personnel assigned to audit the Company, and past performance. The Audit Committee may also consider the removal of the external auditor.**
- **Meet with the external auditor at least once per quarter to discuss issues identified during the audit/review of financial statements.**
- Meet with the external auditor without management at least once a year, **ensuring this agenda is scheduled early in the meeting. After this agenda, discussions may continue with management.**
- **Review audit reports prepared by the external auditor, recommend necessary improvements to management, and ensure follow-up on corrective actions.**

5) Compliance with Laws and Regulations

- Ensure the Company complies with the Securities and Exchange Act, SET regulations, and other applicable laws relevant to the Company's business, **as well as the Company's Code of Conduct.**
- Investigate any suspected fraud or legal violations reported by the external auditor regarding directors' or executives' duties and report initial findings to the Securities and Exchange Commission (SEC).

6) Anti-Corruption Governance

- Oversee internal control processes, accounting and financial reporting systems, internal audit functions, risk management, and other relevant units to ensure effective implementation of anti-corruption policies.
- Supervise the whistleblowing process to allow employees and stakeholders to report suspected misconduct, violations of laws, regulations, codes of conduct, or corporate governance policies. Ensure the process is independent, provides protection to whistleblowers, and includes proper follow-up actions.

7) Other Responsibilities

- Prepare and disclose the Audit Committee's report in the Company's annual report, signed by the Audit Committee Chairman, containing at least the following information:
 - (1) Opinion on the accuracy, completeness, and reliability of the Company's financial reports.
 - (2) Opinion on the adequacy of the Company's internal control system.
 - (3) Opinion on compliance with securities laws, SET regulations, or other applicable laws related to the Company's business.
 - (4) Opinion on the appropriateness of the external auditor.
 - (5) Opinion on transactions that may involve conflicts of interest.
 - (6) Number of Audit Committee meetings and attendance of each member.
 - (7) Overall observations and opinions from the Audit Committee based on its responsibilities as outlined in the Charter.
 - (8) Other issues that should be disclosed to shareholders and investors within the scope of responsibilities assigned by the Board of Directors.

, the determination/change of which shall take an effect as of 28 February 2025

The audit committee is consisted of:

1. Chairman of the audit committee Mr. KITTISAK CHANOKMAT remaining term in office 1 year(s)
2. Member of the audit committee Mr. KAJORNKIET AROONPIRODJANAKUL remaining term in office 2 year(s)
3. Member of the audit committee remaining term in office year(s)
4. Member of the audit committee remaining term in office year(s)

Secretary of the audit committee Miss KITTIYA NUCHFANG

Enclosed hereto is copies of the certificate and biography of the audit committee. The audit committee number 2 has adequate expertise and experience to review creditability of the financial reports.

The Audit Committee of the Company has the following scope of duties, responsibilities, and accountability to the Board of Directors:

1. Financial Reporting
 - a. Review the Company and its subsidiaries' financial reporting process and disclosure to ensure accuracy, completeness, adequacy, reliability, and timeliness by coordinating with the external auditors and the management responsible for preparing the quarterly and annual financial statements.
 - b. If necessary for the purpose of providing opinions on the Company's operations, the Audit Committee may seek independent opinions from other professional advisors, with the Company bearing the incurred expenses.
2. Connected Transactions and Potential Conflicts of Interest
 - a. Review connected transactions and potential conflicts of interest to ensure compliance with laws and the regulations of the Stock Exchange of Thailand, ensuring that such transactions are reasonable and in the best interests of the Company.
 - b. Review the disclosure of the Company's information in cases of connected transactions or transactions that may cause conflicts of interest to ensure accuracy and completeness.
3. Internal Control
 - a. Review the adequacy and effectiveness of the Company's internal control and internal audit systems, including reviewing transactions that may lead to financial fraud.
 - b. Consider the audit results and recommendations from the external auditor and internal audit unit regarding internal control systems and propose corrective actions to management, as well as monitor the implementation of such recommendations.
 - c. Consider the independence of the internal audit unit and approve the appointment, transfer, or termination of the head of the internal audit unit.
 - d. Review and assess the annual internal audit plan to ensure alignment with the Company's risk type and level.
 - e. Review the independence of internal auditors in accessing necessary information for internal audit purposes.
 - f. Review reports from the internal audit unit regarding the assessment of internal control effectiveness and discuss any observations contained in such reports.

4. External Auditor

- a. Consider, select, nominate, and propose the appointment and remuneration of the external auditor to ensure independence by considering reliability, resource adequacy, audit workload, experience of the assigned personnel, and past performance. The Audit Committee also considers the dismissal of the external auditor if necessary.
- b. Hold meetings with the external auditor at least once per quarter to discuss issues identified during the audit or review of financial statements.
- c. Conduct meetings exclusively with the external auditor without management's presence at least once a year, ensuring that such discussions are placed at the beginning of the meeting agenda before moving on to topics that require management's participation.
- d. Review the external auditor's reports and recommend necessary improvements to management while monitoring the implementation of such recommendations.

5. Compliance with Laws and Regulations

- a. Review the Company's compliance with the Securities and Exchange Act, regulations of the Stock Exchange of Thailand, laws related to the Company's business, and the Company's code of conduct.
- b. Investigate any suspicious circumstances reported by the external auditor regarding fraud or violations of relevant laws by directors or executives and report the preliminary findings to the Securities and Exchange Commission.

6. Oversight of Anti-Corruption Measures

- a. Oversee internal control processes, accounting and financial reporting systems, internal audit systems, risk management, and other relevant functions to ensure that anti-corruption policies are appropriately established, implemented comprehensively, and effectively enforced.
- b. Ensure that whistleblowing mechanisms are in place for employees and stakeholders to report suspected violations of laws, regulations, rules, ethics, or corporate governance policies, providing assurance that investigations are conducted independently, and appropriate follow-up actions are taken.

7. Other Responsibilities


- a. Perform other duties as assigned by the Board of Directors.
- b. Fulfill any additional responsibilities as prescribed by the Stock Exchange of Thailand.
- c. Review the charter of the Audit Committee annually to evaluate its responsibilities and propose amendments if necessary.

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

ALPHA
ALPHA DIVISIONS
Public Company Limited

Signed  Director
(Mr. Kumpon Suangburanakul)

Signed  Director
(Mr. Thawatwong Phalinsut)