

Thaire Group Holdings Public Company Limited

Audit Committee Charter

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1. The objectives

The Board of Directors of Thaire Group Holdings Public Company Limited ("the Company") has established the Audit Committee as a sub-committee to serve as a vital mechanism in supporting the Board of Directors in its oversight and monitoring of the Company's management. This is conducted in accordance with the laws, requirements, and other relevant regulations, covering corporate governance guidelines and the Code of Conduct. The Audit Committee shall also provide independent opinions and recommendations regarding good corporate governance, risk management, and internal control to ensure that the Company's operations are appropriate, efficient, and effective.

2. The composition and qualification of Audit Committee

The Audit Committee shall consist of not less than 3 independent directors and at least 1 committee member must have strong accounting and financial background to review the financial statements.

The Audit Committee members must possess the qualifications of an Independent Director as defined by the Company and as prescribed in the Notification of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET).

The Head of the Internal Audit Department shall serve as the Secretary to the Audit Committee by position. The Secretary is responsible for coordinating meetings, preparing meeting agendas and supporting documents, recording meeting minutes, and performing other tasks as assigned by the Audit Committee. The Secretary has no voting right in the Audit Committee meeting. In the event that the position of the Head of the Internal Audit Department is vacant, the Audit Committee shall appoint a qualified person to serve as the Acting Secretary to perform the duties until a Head of the Internal Audit Department is appointed.

3. Terms of Office

The Audit Committee member has a three – year term of office and shall retire at the same time of their directorship and the retired directors may be re-elected.

4. Authorities, Duties and Responsibilities of Audit Committee

1. Review and ensure the Company's financial reporting is accurate, reliable, with complete disclosure of significant information in accordance with Generally Accepted Accounting Principles.

2. Review and ensure the Company's internal control, internal audit and information technology audit are appropriate and effective.
3. Consider the charter of the internal audit unit and ensure the unit is independent. Review the internal audit plan and ensure the appropriateness and sufficiency of the internal audit resources. Also, to approve the appointment, performance evaluation, promotion, transfer and termination of the head of the internal audit unit or any other unit in charge of an internal audit.
4. Review and ensure the Company's practices comply with the laws and regulations specified by the Securities and Exchange Commission (SEC), the Stock Exchange of Thailand (SET), and others related to the Company's business.
5. Consider, select, nominate, and terminate an independent person to be the Company's auditor, and to propose such person's remuneration, as well as to attend a non-management meeting with the auditor at least once a year.
6. Consider connected transactions or transactions where there may be a conflict of interest or acquisitions or disposals of significant assets, including monitoring the progress of such transactions and ensure that they conform to the laws and regulations of The Stock Exchange of Thailand (SET) and are reasonable and in the best interests of the Company.
7. Review and ensure the Company's risk management system is appropriate, effective and discreet according to the internationally accepted framework.
8. Review and ensure the Company has appropriately and adequately implemented the anti-fraud /corruption measures and the whistleblowing /protection system.
9. Express an opinion on the Company's overall internal control assessment report submitted to the Board of Directors.
10. Review and ensure the Audit Committee Charter covers the duties and responsibilities of the Audit Committee under the principles of good corporate governance and the laws and regulations relating to the Company's business at least once a year.
11. Prepare an Audit Committee Report signed by the Audit Committee Chairman. The report must contain information at least as required by The Stock Exchange of Thailand (SET) for publication in the Company's annual report.
12. Perform any other duties assigned by the Board of Directors with the consent of the Audit Committee.
13. Conduct a self-assessment or other appropriate methods to evaluate the Audit Committee's performance as a whole at least once a year. The results shall be used to improve the operation to be more efficient and achieve the specified objectives.

14. In cases where an internal audit or other work of the Audit Committee requires specialized expertise, the Audit Committee shall consider hiring the consultants or external experts with the Company's budget, for professional opinions or recommendations.

5. Audit Committee Meeting

The Company holds the Audit Committee meeting on quarterly basis. There may be additional meeting as needed. In relevant agendas, the Management, the external auditor, or specialized experts may be invited to attend the meeting. There is at least one meeting per year with the auditor without management's participation.

The Chairman of the Audit Committee or Secretary of Audit Committee, as ordered by the Audit Committee Chairman, shall send the invitation of the meeting to committee members at least 14 days before the meeting date. Except in urgent cases, the meeting shall be notified by other methods, or the meeting date may be earlier.

Minutes of the Audit Committee meeting shall be prepared for every meeting. The Secretary to the Audit Committee is responsible for recording and submitting the minutes to the Audit Committee for consideration. The Chairman of the Audit Committee or a designated person shall report to the Board of Directors meeting.

6. Reporting to Regulatory Agencies

In the event that the Audit Committee finds or has reasonable grounds to suspect that there are reports or actions which may have a significant impact on the Company's financial position and operating results, including transactions which may cause a conflict of interest; fraud, irregularities, or material defects in the internal control system; or violation of the laws on securities and exchange. The Audit Committee must report such findings to the Board of Directors for rectification within the period of time that the Audit Committee deems appropriate. In addition, the Audit Committee shall require a follow-up on the remedial action to report the results to the Audit Committee and the Board of Directors.

However, if the Audit Committee finds that the remedial action is ignored without reasonable justification, the Securities and Exchange Commission (SEC), and/or the Stock Exchange of Thailand (SET)

In addition, the Audit Committee shall conduct an investigation upon notification from the Company's external auditor in the event that there is reasonable cause to suspect that a director, manager, or person responsible for the Company's operations has committed an act of fraud or caused damage to the Company, as prescribed under Section 89/25 of the Securities and Exchange Act B.E. 2535 (1992). The Audit Committee shall report

the results of such investigation to the Office of the Securities and Exchange Commission and the Company's external auditor within 30 days from the date of receipt of such notification from the external auditor.

This Audit Committee Charter has been approved by the Board of Directors at the Board of Directors' Meeting No. 2/2026 held on 1 April 2026.

This Audit Committee Charter shall be effective from 1 April 2026 onwards.

Announced on 1 April 2026.