

The audit fees for the Company and its subsidiaries

The audit fees for the Company for the fiscal year 2024 total to THB 1,200,000 (Same amount as in the year 2023). Additionally, the audit fees for the domestic subsidiaries for the fiscal year 2024, which have used the same audit firm, are as follows:

KPMG Phoomchai Auditing Co., Ltd. (KPMG)

Unit: THB

Item	2024	2023
1. Audit fees for the annual financial statements.	930,000	930,000
2. Audit fees for the quarterly financial statements.	270,000	270,000
Total audit fees for the Company.	1,200,000	1,200,000
Audit fees for domestic subsidiary companies.		
- Number of subsidiary companies.	28 Companies	33 Companies
- Total amount	5,110,000	5,488,000
Total KPMG audit fees for domestic subsidiaries	6,310,000	6,688,000

Audit fees for foreign subsidiaries for the fiscal year 2024⁽¹⁾

Unit: THB

Item	2024	2023
Audit fees for foreign subsidiary companies (India).	132,000	132,500
Total ASA & Company Chartered Accountants audit fees.	132,000	132,500
Audit fees for foreign subsidiary companies (Singapore)	1,674,000	1,560,000
Total KPMG audit fees for foreign subsidiaries	1,674,000	1,560,000
Total audit fees for overseas accounting services.	1,806,000	1,692,500

(1) The audit fees for foreign subsidiary companies depend on the exchange rate at that time.

(2) the Board of Directors will oversee the timely production of the financial statements.

(The audit fees for the fiscal year 2024 of the subsidiary companies may vary depending on the number of subsidiary companies and/or the actual volume of work incurred during the year.)

The total audit fees for the Company, including both domestic and foreign subsidiaries, for the fiscal year 2024 amounted to THB 8,116,000, excluding any other additional service fees (non-audit fee) that may be incurred. In this regard, the non-audit fee for 2023 decreased to THB 2,240,997 from THB 4,337,017 in 2022.

Profiles and work experience of the external auditors

Name - Surname Miss Sujitra Masena

Certified Public Accountant No. 8645

Present Position Audit Partner

Age 45 years



Education Bachelor of Accounting, Thammasat University

Professional Experience: 23 years
Miss Sujitra is a licensed certified public accountant approved by the Securities and Exchange Commission and the Stock Exchange of Thailand, providing accounting audit services to both Thai and international companies, adhering to both IFRS and US GAAP standards. Controlling the oversee projects for Thai companies as well as branches of foreign companies operating across various industries, including;

- Real Estate
- Manufacturing
- Electronics
- Consumer products
- Automotive

Service Years with PSH 1 year (If appointed) since 2023

Relationship or interests with the Company, its subsidiaries, executives, or major shareholders, or their related parties -None-

Shareholding as of appointment date -None-

Enclosure 2 Profiles of the Auditors and Audit Fees

Name - Surname	Miss Nawarat Nitikeatipong
Certified Public Accountant No.	7789
Present Position	Audit Partner
Age	46 years



Education	<ul style="list-style-type: none">• Master of Business Administration, National Institute of Development Administration• Bachelor of Accounting, Chulalongkorn University (2nd class honor)
Professional Experience:	<p>22 years</p> <ul style="list-style-type: none">• Miss Nawarat has expertise in audit for both domestic and international companies, as well as audit experience for public companies in various industries such as real estate, construction, hotel and healthcare.• Extensive experience in collaborating with the Information Risk Management (IRM) audit team of KPMG Phoomchai Auditing Co., Ltd. responsible for auditing quarterly financial statements and annual financial audits, assessing business risk evaluations, developing audit plans, and summarizing audit findings in conjunction with the IRM audit team of KPMG.• Regularly maintain up-to-date knowledge of regulations pertinent to accounting services, such as laws, and regulations outlined by the Securities and Exchange Commission (SEC), Board of Investment (BOI), and etc. Also, regularly attend the seminars and training sessions for continuous development of knowledge and skills.
Service Years with PSH	1 year (If appointed) since 2023
Relationship or interests with the Company, its subsidiaries, executives, or major shareholders, or their related parties	-None-
Shareholding as of appointment date	-None-

Enclosure 2 Profiles of the Auditors and Audit Fees

Name - Surname Mr. Veerachai Ratanajaratkul

Certified Public Accountant No. 4323

Present Position Audit Partner

Age 58 years



Education

- Master of Accounting, Chulalongkorn University
- Bachelor of Accounting, Thammasat University

Professional Experience: 35 years

Mr. Veerachai is a licensed certified public accountant approved by the Securities and Exchange Commission and the Stock Exchange of Thailand, providing accounting audit services to both Thai and international companies, adhering to Thai GAAP, IFRS, US GAAP and the Stock Exchange of Thailand (SET) operating across various industries, including;

- Agriculture
- Consumer products
- Industrial products

Service Years with PSH 1 year (If appointed) since 2023

Relationship or interests with the Company, its subsidiaries, executives, or major shareholders, or their related parties -None-

Shareholding as of appointment date -None-

Name - Surname Miss Sirinuch Surapaitoonkorn

Certified Public Accountant No. 8413

Present Position Audit Partner

Age 43 years



Education

- Master of Business Administration, Chulalongkorn University
- Bachelor of Accounting, Thammasat University (International program)

Professional Experience: 24 years

Miss Sirinuch is an Audit Partner at KPMG Phoomchai Auditing Co., Ltd., with over 20 years of experience. She specializes in auditing financial statements of specific industries as well as consolidated financial statements, including the audit reporting services to accountants of business groups following the Thai Financial Reporting Standards (TFRS) and International Financial Reporting Standards (IFRS) Additionally, she provides auditing services to the Companies in Thailand and the investors from Japan, across various industries, including;

- Consumer products
- Manufacturing industry
- Food and Beverage

In addition, she also has experience as a speaker in seminars related to financial reporting standards and utilizing technology in auditing.

Service Years with PSH -None-

Relationship or interests with the Company, its subsidiaries, executives, or major shareholders, or their related parties -None-

Shareholding as of appointment date -None-