

The audit fees for the Company and its subsidiaries

The audit fees for the Company for the fiscal year 2025 total to THB 1,200,000 (Same amount as in the year 2024). Additionally, the audit fees for the domestic subsidiaries for the fiscal year 2025, which have used the same audit firm, are as follows:

KPMG Phoomchai Auditing Co., Ltd. (KPMG)

| Unit: THB | | |
|---|--------------|--------------|
| Item | 2025 | 2024 |
| 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. | 27 Companies | 29 Companies |
| - Total amount | 5,425,000 | 5,340,000 |
| Total KPMG audit fees for domestic subsidiaries | 6,625,000 | 6,540,000 |

Audit fees for foreign subsidiaries for the fiscal year 2025⁽¹⁾

| Unit: THB | | |
|---|-----------|-----------|
| Item | 2025 | 2024 |
| Audit fees for foreign subsidiary companies (India). | 120,000 | 132,000 |
| Total ASA & Company Chartered Accountants audit fees. | 120,000 | 132,000 |
| Audit fees for foreign subsidiary companies (Singapore) | 1,550,000 | 1,674,000 |
| Total KPMG audit fees for foreign subsidiaries | 1,550,000 | 1,674,000 |
| Total audit fees for overseas accounting services. | 1,670,000 | 1,806,000 |

(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 2025 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 2025 amounted to THB 8,295,000 excluding any other additional service fees (non-audit fee) that may be incurred. In this regard, the non-audit fee for 2024 decreased to THB 2,211,448 from THB 2,240,997 in 2023.

Profiles and work experience of the external auditors

Name - Surname Ms. Sujitra Masena

Certified Public Accountant No. 8645

Present Position Audit Partner

Age 46 years



Education Bachelor of Accounting, Thammasat University

Professional Experience: 24 years

Ms. 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 2 years (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 Ms. Natcha Uwattanasombut

Certified Public Accountant No. 11416

Present Position Audit Director

Age 39 years



Education

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

Professional Experience 17 years

Ms. Natcha has expertise in audit in various industries including international company and listed companies. She also being an auditor for companies operating international businesses which must prepare financial statements in accordance with the International Financial Reporting Standards (IFRS) operating across various industries, including:

- Media
- Real Estate
- Manufacturing
- Trading
- Services

Service Years with PSH - year (If appointed) since 2025

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 Mr. Veerachai Ratanajaratkul

Certified Public Accountant No. 4323

Present Position Audit Partner

Age 59 years



Education

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

Professional Experience 36 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 2 years (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 Ms. Sirinuch Surapaitoonkorn

Certified Public Accountant No. 8413

Present Position Audit Partner

Age 44 years



Education

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

Professional Experience: 25 years

Ms. 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 1 year (If appointed) since 2024

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

Shareholding as of appointment date -None-