

The audit fees for the Company and its subsidiaries

The audit fees for the Company for the fiscal year 2026 total to THB 1,200,000 (Same amount as in the year 2025). Additionally, the audit fees for the domestic subsidiaries for the fiscal year 2026, which have used the same audit firm, are as follows:

KPMG Phoomchai Auditing Co., Ltd. (KPMG)

Unit: THB		
Item	2026	2025
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.	30 Companies	30 Companies
- Total amount	4,990,000	5,525,000
Total KPMG audit fees for domestic subsidiaries	6,190,000	6,725,000

Audit fees for foreign subsidiaries for the fiscal year 2026⁽¹⁾

Unit: THB		
Item	2026	2025
Audit fees for foreign subsidiary companies (India).	92,750	120,000
Total ASA & Company Chartered Accountants audit fees.	92,750	120,000
Audit fees for foreign subsidiary companies (Singapore)	1,225,000	1,550,000
Total audit fees for Virtue Vantage PAC	1,225,000	1,550,000
Additional audit fees for foreign subsidiaries (Singapore)	600,000	600,000
Total audit fees for overseas accounting services.	1,917,750	2,270,000

- (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 2026 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 2026 amounted to THB 8,107,750 excluding any other additional service fees (non-audit fee). Other service expenses amounted to THB 1,532,747 for 2025 and THB 2,211,448 for 2024.

Profiles and work experience of the external auditors

Name - Surname Ms. Sujitra Masena
Certified Public Accountant No. 8645
Present Position Audit Partner
Age 47 years



Education Bachelor of Accounting, Thammasat University

Professional Experience: 25 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 3 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 40 years



Education

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

Professional Experience 18 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 1 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	60 years



Education	<ul style="list-style-type: none"> • Master of Accounting, Chulalongkorn University • Bachelor of Accounting, Thammasat University
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Professional Experience	<p>37 years</p> <p>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;</p> <ul style="list-style-type: none"> • Agriculture • Consumer products • Industrial products
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Service Years with PSH	3 years (If appointed) since 2023
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Relationship or interests with the Company, its subsidiaries, executives, or major shareholders, or their related parties	-None-
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Shareholding as of appointment date	-None-
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Name - Surname Ms. Sirinuch Surapaitoonkorn

Certified Public Accountant No. 8413

Present Position Audit Partner

Age 46 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 25 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 2 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-