

Audit Committee's Charter

Super Turtle Public Company Limited

1. Objectives

The Audit Committee of Super Turtle Public Company Limited (the “**Company**”) was appointed by the Board of Directors with the key responsibility to review the accountability of the financial statements and the efficiency of internal audit system and internal control system to oversee the Company's operations in compliance with the law, as well as to ensure transparency and fairness and to ensure confidence to the investors, its shareholders including other stakeholders. This Audit Committee's Charter (the “**Charter**”) was then created to outline (a) composition, qualification, and office term of the Audit Committee, (b) roles, duties and responsibilities of the Audit Committee, (c) rules of the Audit Committee's meeting, (d) reporting by the Audit Committee, and (e) review of the Charter.

2. Composition, Qualification and Office Term

- 2.1 The Audit Committee shall consist of at least 3 independent directors. The Chairman and members of the Audit Committee shall be appointed by the Board of Directors or the shareholders' meeting of the Company.
- 2.2 Office term of a member of the Audit Committee shall be in line with the term of directorship. Members of the Audit Committee who vacate the office upon completion of their term shall be eligible for re-election. In case there are members of the Audit Committee vacate the office due to reason other than the term completion, the Board of Directors shall appoint a fully qualified person to be a member of the Audit Committee to ensure that the number of members of the Audit Committee is perfect as stipulated by the laws.
- 2.3 Member of the Audit Committee will complete the tenure of the position when:
 - 1) The expiration of the term of position
 - 2) Death
 - 3) Resignation
 - 4) Lack of qualification
 - 5) Removal by a resolution of the Board of Director's meeting and the shareholder's meeting
 - 6) Removal by the court's order
- 2.4 Unless otherwise determined by the Audit Committee, the head of internal audit unit shall act as the Secretary to the Audit Committee to assist the Audit Committee in performing its duties and to prepare the minutes of the Audit Committee's meetings.

3. Qualification of Members of the Audit Committee shall include following:

- 3.1 Member of the Audit Committee shall possess the qualifications of Independent Directors. The qualifications of Independent Directors are shown in the Board of Directors' Charter.
- 3.2 Member of the Audit Committee shall be knowledgeable and experienced to perform his/her duty as a member of the Audit Committee. At least one member of the Audit Committee must be knowledgeable and experienced in reviewing the accountability of the financial statements.

4. Rules of the Meeting

- 4.1 The Audit Committee shall convene at least 4 meetings in each fiscal year. Annual meeting schedule will be set in advance. The additional meetings may be held as deemed necessary and appropriate.
- 4.2 The Secretary to the Audit Committee shall send an invitation to the meeting and meeting supporting documents to members of the Audit Committee at least 7 days prior to the meeting date so that members of the Audit Committee have time to study them before attending the meeting, unless in the case of urgency to preserve the Company's interests the meeting appointment may be notified by other means and the meeting date may be set earlier. Members of the Audit Committee can request additional information regarding the meeting agenda from The Secretary to the Audit Committee directly.
- 4.3 The Audit Committee's quorum shall consist at least half of total members of the Audit Committee must present at a meeting.
- 4.4 The Chairman of the Audit Committee shall act as the chairman of the meeting. In the event that Chairman of the Audit Committee is not present at the meeting or cannot perform his/her duties, other members of the Audit Committee presenting at the meeting shall elect one member among themselves to preside over such meeting as the Chairman of the meeting.
- 4.5 A resolution of the Audit Committee's meeting shall be passed by a majority vote, whereby each member shall have one vote. In case of tie vote, the Chairman of the meeting shall have a casting vote. Any member of the Audit Committee having conflict of interest on a matter considering shall not be entitled to participate the meeting and vote on the matter.
- 4.6 The Audit Committee may invite any executive(s) and/or related person(s) to attend the meeting as it deems appropriate.

5. Roles, Duties and Responsibilities of Audit Committee

- 5.1 To review that the Company accurately provides quarter and annual financial reports and discloses the Company's information adequately before proposing to the Board of Directors.
- 5.2 To review that the Company's internal control system and internal audit system are appropriate, adequate and efficient; to consider the independence of the internal audit unit; and to approve the appointment, transfer and dismissal of the head of internal audit unit or the head of any other units in charge of internal audit.
- 5.3 To review that the Company's risk assessment system and management are appropriate, adequate and efficient.
- 5.4 To review that the Company complies with the securities and exchange laws, the regulations of the Stock Exchange of Thailand and other laws relevant to the Company's businesses.
- 5.5 To consider, select, propose to appoint or dismiss an independent person(s) as a financial auditor(s) of the Company; to determine its remuneration; to coordinate with the financial auditor(s) about the purpose of auditing, scope, guideline, plan, problem faced during auditing and issue that is considered significant by the financial auditor(s); and to attend a meeting with the financial auditor(s) without the management at least once a year.

- 5.6 To consider connected transactions or transactions that may lead to a conflict of interest to ensure that they are correct, complete and in compliance with the laws and regulations of the Stock Exchange of Thailand, including disclosing the complete information of transactions and they are reasonable and for the best interest of the Company.
- 5.7 To review the correctness of all reference documents and self-evaluation tool for countering bribery under the Thailand's Private Sector Collective Action Coalition Against Corruption, including acknowledging reports of fraudulent incidents.
- 5.8 To prepare an Audit Committee's report executed by the Chairman of the Audit Committee which must contain the following information and to disclose the same in the Company's annual report.
- a) An opinion on the accuracy, completeness and trustworthiness of the Company's financial reports.
 - b) An opinion on the adequacy of the Company's internal control system.
 - c) An opinion on the Company's risk management system.
 - d) An opinion on the compliance with the securities and exchange laws, the regulations of the SET or the laws relevant to the Company's businesses.
 - e) An opinion on the suitability of the financial auditor(s).
 - f) An opinion on the transactions that may lead to a conflict of interest.
 - g) The number of the Audit Committee's meetings and the attendance of each committee member.
 - h) An opinion or overall observation of the Audit Committee from performing its duties under the Charter of the Audit Committee.
 - i) Other matters which, according to the Audit Committee's opinion, should be made known to the shareholders and general investors pertaining to the scope of duties and responsibilities assigned by the Board of Directors.
- 5.9 To request the management, executives, or employees of the Company to give their opinions, attend meetings, or submit any relevant and necessary documents in performing the duties under the scope of duties and responsibilities of the Audit Committee.
- 5.10 To evaluate the performance of the Audit Committee on an annual basis, both group evaluation and/or individual evaluation, in order to use as a guideline for the review of the Audit Committee's performance.
- 5.11 To undertake any actions assigned by the Board of Directors subject to the Audit Committee's approval

6. Reporting

The Audit Committee, by its Chairman, shall regularly report the conclusion from its meeting to the Board of Directors.

7. Review of the Charter

The Audit Committee shall regularly review this Charter at least once a year or whenever there is significant change.

This Charter was reviewed and approved by the Board of Directors' Meeting No. 1/2025 on 6 February 2025. It shall be effective from 6 February 2025.

- *Signature* -

Mr. Chaiwat Atsawintarakun
Chairman of the Board of Directors
Super Turtle Public Company Limited