

FORM TO REPORT ON NAMES OF MEMBERS AND SCOPE OF WORK OF THE AUDIT COMMITTEE

The Board of Directors Meeting of TISCO Financial Group Public Company Limited

No.1/2025..... held on February 25, 2025, resolved the meeting's resolutions in the following manners:

- ☐ Appointment of the audit committee/Renewal for the term of audit committee:
- ☐ Chairman of the audit committee ☐ Member of the audit committee
- ☒ Determination/Change in the scope of duties and responsibilities of the audit committee with the following details:
1. Add responsibilities in relating to "Internal Control" in accordance with the internal policies as follows:
 - Provide assurance on the effectiveness of Anti-Corruption program implementation.
 - Ensure the appropriateness of disclosure process related to sustainable development matters.
 2. Revise responsibilities in relating to "Internal Audit" in accordance with the IIA' Global Internal Audit Standards.
 - 2.1 Add following responsibilities.
 - Champion the Internal Audit Function to enable it to fulfill the Purpose of Internal Auditing for supporting the Audit Committee and senior management in performing oversight responsibilities.
 - Collaborate with senior management to determine the qualifications and competencies expected in a Head of Internal Audit.
 - 2.2 Elaborate certain responsibilities in relating to Internal Audit to be clearer.
 3. Add responsibilities in providing the assurance on the effectiveness of the whistleblowing system and procedures.

the determination/change of which shall take an effect as of February 25, 2025

The audit committee is consisted of:

1. Chairman of the audit committee Ms. Petchun Jarikasem
remaining term in office 2 months
2. Member of the audit committee Ms. Pongpen Ruengvirayudh
remaining term in office 2 months
3. Member of the audit committee Assoc. Prof. Sillapaporn Srijunpetch, Ph.D.
remaining term in office 2 months

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Secretary of the audit committee Ms. Chuenchit Trakarnrattl 

Enclosed hereto are copies of the certificate and biography of the audit committee. The audit committee number(s)1-3..... have adequate expertise and experience to review creditability of the financial reports.

The audit committee of the company has the scope of duties and responsibilities to the Board of Directors on the following matters:

1. Review TISCO Group's financial reports to ensure that they are accurate, reliable with sufficient disclosures and in compliance with financial reporting standards, regulatory requirements and authorize the issuance of interim financial statements.
2. Review and evaluate that TISCO Group has adequate and efficient internal control system including information technology security and internal audit.
3. Oversee the appropriateness of the Company's risk management processes and ensure that they are properly functioning as intended.
4. Provide assurance on the effectiveness of Anti-Corruption program implementation and appropriateness of disclosure process related to sustainable development matters.
5. Consider the independence of TISCO Group's Internal Audit function, review and approve Internal Audit policy, Internal Audit charter, strategy, key performance indicators, annual audit plan including sufficiency of staffing, budget and authority necessary to fulfill internal audit mandate.
6. Champion the Internal Audit Function to enable it to fulfill the Purpose of Internal Auditing for supporting the Audit Committee and senior management in performing oversight responsibilities.
7. Collaborate with senior management to determine the qualifications and competencies expected in a Head of Internal Audit, review and concur the appointment, transfer, or dismissal of Head of Internal Audit, review the performance of Head of Internal Audit and provide such information to senior management to support the performance evaluation and remuneration of the Head Internal Audit.
8. Review the competency and effectiveness of the Internal Audit Function including the arrangement of Quality Assurance Review of Internal Audit Function on a regular basis and oversee the implementation according to the improvement plan (if any) within the determined timeframe.
9. Consider the qualifications, independence, performance to recommend the appointment or termination of the external auditors and their remuneration to the Board of Directors and separately meet with the external auditors without the participation of senior management at least once a year.
10. Consider and pre-concur the non-assurance services provided by the external auditors' office to ensure that such services would not create threat to the independence of the external auditors.
11. Ensure that TISCO Group operates businesses in compliance with related laws and regulations.
12. Review significant related party transactions that may give rise to conflicts of interest to ensure that the transactions are executed with transparency for the best interest of shareholders, accurately and completely disclosed and conducted in compliance with related laws and regulations.



13. Ensure that the material acquisition and disposal transactions are appropriately and reasonably executed.

14. Prepare and disclose the Audit Committee report signed by the Chairperson of the Audit Committee in an Annual Registration Statement and Annual Report (Form 56-1 One Report).

15. Promote the establishment of whistleblowing channel to receive complaints or reports of improper activities about the instances of unethical behavior, actual or suspected, fraud, misconduct, wrongdoing, malpractice or violation of the laws and regulations including but not limited to any misconduct and provide assurance on the effectiveness of the whistleblowing system and procedures.

16. Report to the Board of Directors in order that remedial action is taken within the time that the Audit Committee deems appropriate in case the Audit Committee finds, gets reported or suspects any transactions or actions which may affect the Company's financial position and performance significantly as follows;

- Transaction which causes conflict of interest;
- Fraud or irregularity or material defect in the internal audit control system;
- Infringement of applicable laws.

If the Board of Directors or the management does not take remedial action within the time that the Audit Committee proposed, the Audit Committee shall disclose such infringement in annual report and report to the relevant regulators.

17. Conduct the businesses as assigned by the Board of Directors in agreement of the Audit Committee.

The Company hereby certifies that:

1. The qualifications of the aforementioned members meet all the requirements of the Stock Exchange of Thailand, and
2. The scope of duties and responsibilities of the audit committee as stated above meet all the requirements of the Stock Exchange of Thailand

Signed - *Sakchai Peechapat* -

(Mr. Sakchai Peechapat)

Director

(Company's Seal)

Signed - *Metha Pingsuthiwong* -

(Mr. Metha Pingsuthiwong)

Director