

Audit Committee Charter

Of

Project Planning Service Public Company Limited

November 12, 2025

PROPERTY
CONSTRUCTION
INNOVATION

“คุณค่าคุ้มค่าว แก่การไว้วางใจ”

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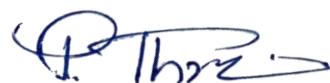
**Audit Committee Charter
Of
Project Planning Service Public Company Limited “The Company”**

The Board of Directors has considered the appointment of the Audit Committee with the purpose of assisting the Board of Directors in performing its supervisory duties regarding the accuracy of financial reports. Internal Control System Effectiveness, Risk Management System and Internal Audit System Review to ensure compliance with good corporate governance policies. Business ethics and related laws, including coordinating with the Company's auditors and legal compliance. Regulations and codes of conduct to promote the Company's good corporate governance. Therefore, the Board of Directors has resolved to establish this Audit Committee Charter based on the Company's Code of Ethics and has incorporated relevant rules and laws into this Charter.

This is to ensure that the Audit Committee Charter is clearer and more suitable for the business model and corporate culture. At the Board of Directors Meeting No. 4/2025 on November 11, 2025, the Board of Directors reviewed the essence of the Audit Committee Charter with the details in the Annex to this Order.

This is from November 12, 2025 onwards.

Granted as of November 12, 2025
Project Planning Service PCL.



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(Mr.Prasong Tharachai)
Chairman of the Board of Directors

Audit Committee Charter

The Board of Directors has appointed an independent director as the Audit Committee to review the Company. Accurate, clear and timely financial reports Review the Company's internal control and internal audit systems to ensure that they are appropriate and effective, as well as consider compliance with various laws and regulations of the Company. In the event of a connected transaction or a transaction that may have a conflict of interest, the Company will propose it to the Audit Committee to consider the appropriateness and reasonableness before proceeding with the next steps. Having an Audit Committee is part of good corporate governance. Therefore, the Board of Directors has resolved to establish this Audit Committee Charter. The Company's Code of Conduct is the main guideline as well as the relevant rules and laws have been incorporated into this Charter.

1. Composition and Nomination of Audit Committee

The Audit Committee of the Company must be appointed by the Board of Directors to serve as the Audit Committee and meet the qualifications in accordance with the Securities and Exchange Act, as well as the Announcements, Articles of Association, etc. and/or regulations of the Stock Exchange of Thailand with a minimum of 3 persons. At least one member of the Audit Committee must be knowledgeable in accounting and finance. The term of office of the Audit Committee shall be 3 years at a time from the date of the appointment resolution. If the Board of Directors or the shareholders' meeting has not yet resolved to appoint a new Audit Committee, the former Audit Committee shall continue to perform its duties until the Board of Directors or the shareholders' meeting has appointed a new Audit Committee to replace the previous Audit Committee whose term has expired and/or is in accordance with the term of office of the Company's directors. as follows

1.1 Qualifications of Independent Directors (Definition of Independent Director)

The Company has established the qualifications for independent directors (Definition of Independent Director) in accordance with the criteria set by the Securities and Exchange Commission of Thailand. The details are as follows:

- 1) Holding not more than 1 % of the total number of voting shares of the Company, Head Office, Subsidiaries This includes the shareholding of related persons of the independent directors.
- 2) Must not be or have been an executive director, employee, salaried consultant, or controlling person of the Company, its parent company, subsidiaries, affiliates, or any other entity of the same tier, major shareholders, or controlling persons of the Company, unless such person has been free from such roles for at least 2 years prior to the date of application to the regulatory authority. This restriction does not apply to cases where the independent director was

previously a government official or advisor to a government agency that is a major shareholder or controlling person of the Company.

- 3) Must not be an individual who is related by blood or legal registration as a parent, spouse, sibling, or child, including the spouse of a child, of an executive, major shareholder, controlling person, or any individual proposed to be an executive or controlling person of the Company or its subsidiaries.
- 4) Must not have or have had a business relationship with the Company, its parent company, subsidiaries, affiliates, major shareholders, or controlling persons of the Company in a manner that could impair independent judgment. This includes not being or having been a significant shareholder or controlling person of an entity with a business relationship with the Company, its parent company, subsidiaries, affiliates, major shareholders, or controlling persons of the Company, unless such relationship has ended for at least 2 years prior to the date of application to the regulatory authority.
- 5) Must not be or have been an auditor of the Company, its parent company, subsidiaries, affiliates, major shareholders, or controlling persons of the Company. Additionally, must not be a significant shareholder, controlling person, or partner of an auditing firm where auditors of the Company, its parent company, subsidiaries, affiliates, major shareholders, or controlling persons are employed. This restriction does not apply if such relationships have ended at least 2 years prior to the date of application to the regulatory authority.
- 6) Must not be or have been a provider of professional services, including legal or financial advisory services, for which the fees exceed 2 million baht per year from the Company, its parent company, subsidiaries, affiliates, major shareholders, or controlling persons of the Company. Additionally, must not be a significant shareholder, controlling person, or partner of the professional service provider. This restriction does not apply if such relationships have ended at least 2 years prior to the date of application to the regulatory authority.
- 7) Must not be a director appointed to represent the board of directors of the Company, major shareholders, or shareholders related to major shareholders.
- 8) Must not be engaged in a business that is similar to and materially competitive with the business of the Company or its subsidiaries, nor be a significant partner in a partnership, an executive director, employee, or salaried consultant of another company, or hold more than 1% of the total voting shares of another company that operates a business similar to and materially competitive with the business of the Company or its subsidiaries.
- 9) Must not have any other characteristics that would impair the ability to provide an independent opinion on the Company's operations.

10) An independent director meeting the qualifications outlined above may be authorized by the Board of Directors to make decisions regarding the operations of the Company, its parent company, subsidiaries, affiliated companies, major shareholders, or controlling persons, provided that such decisions are made collectively (Collective Decision).

1.2 Audit Committee Qualifications

- 1) Must not be a director who has been delegated by the Board to make decisions regarding the operations of the Company, its parent company, subsidiaries, affiliated companies, major shareholders, or controlling persons, and...
- 2) Must not be a director of the parent company, subsidiaries, or similarly tiered subsidiaries, specifically if they are listed companies.
- 3) Must have sufficient knowledge and experience to perform duties as an Audit Committee member. At least one member of the Audit Committee must have the knowledge and experience necessary to review the reliability of the financial statements.
- 4) It has the same duties as stipulated in the Notification of the Stock Exchange of Thailand on the qualifications and scope of operation of the Audit Committee.

2. Powers, Duties and Responsibilities

- 1) Review and ensure that the Company and its subsidiaries provide accurate and sufficient financial reporting by coordinating with auditors and management responsible for preparing both quarterly and annual financial reports. The Audit Committee may also recommend that the auditors review or examine any items deemed necessary and significant during the Company's audit.
- 2) Review and ensure that the Company and its subsidiaries have an appropriate and effective internal control system and internal audit function. Assess the independence of the internal audit department and approve decisions regarding the appointment, transfer, or dismissal of the head of the internal audit department or any other department responsible for internal auditing.
- 3) Review the Company's and its subsidiaries' operations to ensure compliance with the Securities and Exchange Act, regulations of the Stock Exchange, and other relevant laws related to the Company's business.

- 4) Propose the appointment and dismissal of external auditors. In selecting and proposing appointments, the independence of the candidate to serve as the Company's and its subsidiaries' external auditor should be considered, as well as the compensation for the audit services. This includes evaluating the credibility, adequacy of resources, and the audit workload of the accounting firm, as well as the experience of the auditors assigned to the Company. The Audit Committee should also meet with the auditors at least once a year without management present.
- 5) Review related party transactions or transactions that may present a conflict of interest to ensure compliance with the laws and regulations of the Stock Exchange. This is to ensure that such transactions are reasonable and in the best interests of the Company.
- 6) Prepare a report of the Audit Committee to be disclosed in the Company's annual report, which shall be signed by the Chairman of the Audit Committee. The report should include the following information:
 - a. An opinion on the process of preparing and disclosing information in the financial reports of the Company and its subsidiaries regarding their accuracy, completeness, and reliability."
 - b. An opinion on the adequacy of the internal control system of the Company and its subsidiaries.
 - c. An opinion on the compliance with the Securities and Exchange Act, the Stock Exchange requirements, or other laws related to the business of the Company and its subsidiaries.
 - d. opinion on the suitability of the external auditors of the Company and its subsidiaries.
 - e. An opinion on transactions that may present potential conflicts of interest."
 - f. The number of Audit Committee meetings held and the attendance of each Audit Committee member at these meetings.
 - g. Overall comments or observations received by the Audit Committee from its duties in accordance with the Charter.
 - h. Any other reports deemed necessary for shareholders and the public to know, within the scope of duties and responsibilities assigned by the Board of Directors.

- 7) Review the company's financial management and risk management policies. Assess compliance with the business ethics of executives. Collaborate with company management to review important reports required to be disclosed to the public in accordance with legal requirements, such as the Management Discussion and Analysis (MD&A) and others.
- 8) Perform any other tasks as assigned by the Board of Directors and approved by the Audit Committee.

3. Meeting

- 1) Arrange quarterly meetings once a quarter (at least 4 times per year) to consider matters in accordance with the mandate assigned by the Board of Directors and to consider and screen matters to be submitted to the Board of Directors for approval
- 2) In each meeting, the directors must attend not less than half of the total number of audit committees.
- 3) The Audit Committee may invite other persons to attend the meeting as appropriate
- 4) The resolution of the meeting shall be considered according to the majority vote criteria. If the vote is equal. The Chairman of the Audit Committee shall be the arbiter.
- 5) The Chairman of the Audit Committee may call a meeting of the Audit Committee on a special basis to consider important agenda issues or matters that need to be discussed together.
- 6) The Secretary of the Audit Committee is responsible for making appointments and preparing for the meeting. Prepare the agenda Submit the meeting documents to the Audit Committee in advance of the meeting.

4. Reporting of Performance

The Chairman of the Audit Committee prepares and regularly submits meeting minutes and summary performance reports of the Audit Committee's activities to the Board of Directors. This includes providing recommendations as deemed appropriate.

5. Performance Evaluation

The Chairman of the Audit Committee will evaluate the performance of the entire committee and report the results of such evaluation to the Board of Directors at least once annually. The evaluation results will also be used to improve the performance of the committee to ensure effectiveness and achievement of the defined objectives.

6. Review and Update of the Charter

The Audit Committee will review and update the Charter as appropriate or at least review it annually. To ensure that the contents of the charter are in line with the policies and administrative objectives. The review and improvement must be approved by the Board of Directors.