Audit Committee Charter

Advice IT Infinite Public Company Limited

(Effective as of 24 March 2026)

Table of Contents

Content	Pages
Objectives	3
Composition and Qualifications	3
Appointment, Term of Office, and Termination of Office	5
Duties and Responsibilities of the Audit Committee	6
Duties and Responsibilities of the Chairman of the Audit Committee	8
Meetings	9
Performance Evaluation	11
Audit Committee Remuneration	12
Review and Amendment History of the Audit Committee Charter	13

1. Objectives

The Audit Committee is established by a resolution of the Board of Directors to support the Board in overseeing the integrity and reliability of the Company's financial reporting process, as well as the effectiveness of internal control systems and risk management. The Audit Committee also oversees the appropriateness and independence of both internal and external audit processes, and ensures compliance with applicable laws, regulations, rules, and the Company's Code of Conduct.

This Charter has been prepared in accordance with the requirements of the Securities and Exchange Commission, the Stock Exchange of Thailand, and recognized corporate governance best practices, to serve as a framework for the Audit Committee in performing its duties in order to meet the expectations of shareholders, the Board of Directors, and regulatory authorities.

2. Composition and Qualifications

2.1 Composition

The Audit Committee shall consist of not less than three (3) members, all of whom must be independent directors. The members must possess sufficient knowledge and experience to perform their duties as Audit Committee members. At least one (1) member must have adequate knowledge, understanding, and experience in accounting or finance to review the reliability of the Company's financial statements.

2.2 Qualifications

Members of the Audit Committee must possess the required qualifications and must not have any prohibited characteristics as follows:

2.2.1 To possess qualifications and not be subject to any prohibitions as prescribed under the Public Limited Companies Act, the Securities and Exchange laws, the notifications of the Capital Market Supervisory Board, and the requirements of the Stock Exchange of Thailand.

2.2.2 To be an independent director of the Company.

2.2.3 Not to be a director assigned to make decisions in the management of the Company, its parent company, subsidiaries, associates, fellow subsidiaries, major shareholders, or controlling persons, and not to be a director of the parent company, subsidiaries, or fellow subsidiaries in the case where such entities are listed companies.

2.2.4 To hold shares not exceeding one percent (1%) of the total voting shares of the Company, its subsidiaries, associates, major shareholders, or controlling persons, including shares held by related persons.

2.2.5 Not to be, or have been, an executive director, employee, staff member, salaried advisor, or controlling person, unless having ceased such position for at least two (2) years, except in the case of a government official or advisor of a government agency that is a major shareholder or controlling person.

2.2.6 Not to have any familial relationship, either by blood or legal registration, including as father, mother, spouse, sibling, child, or spouse of a child, with any executive, major shareholder, or controlling person.

2.2.7 Not to have any business relationship with the Company in a manner that may interfere with the exercise of independent judgment, unless such relationship has ended for at least two (2) years, in accordance with the criteria and thresholds specified in the notifications of the Capital Market Supervisory Board regarding connected transactions.

2.2.8 Not to be, or have been, the auditor of the Company, and not to be a significant shareholder, controlling person, or partner of the audit firm to which the Company's auditor belongs, unless having ceased such relationship for at least two (2) years.

2.2.9 Not to be, or have been, a professional service provider (such as legal or financial advisor) receiving service fees exceeding THB 2 million per year, and not to be a significant shareholder, controlling person, or partner of such service provider, unless having ceased such relationship for at least two (2) years.

2.2.10 Not to be a director appointed to represent a director of the Company, a major shareholder, or a shareholder related to a major shareholder.

2.2.11 Not to engage in any business of the same nature and in competition with the Company or its subsidiaries, and not to be a significant partner in a partnership, or an executive director, employee, staff member, salaried advisor, or to hold more than one percent (1%) of shares in any other company engaging in the same nature of business and in competition with the Company or its subsidiaries.

2.2.12 Not to have any other characteristics that would impair the ability to express independent opinions regarding the Company's operations.

3. Appointment, Term of Office, and Termination of Office

3.1 Appointment

3.1.1 The Board of Directors shall appoint the Chairman and members of the Audit Committee, selected from independent directors of the Company who possess qualifications in accordance with applicable laws and relevant regulations.

3.1.2 In the event that any Audit Committee member completes his/her term of office or is unable to perform duties for any reason, resulting in the number of members falling below three (3), the Board of Directors shall appoint a replacement within three (3) months from the date the number of members becomes insufficient, in order to ensure continuity in the Audit Committee's operations.

3.1.3 The Audit Committee shall appoint a Secretary to the Audit Committee, who may be the Head of Internal Audit or another suitably qualified person. The Secretary shall be responsible for supporting the Committee's operations, including arranging meetings, preparing meeting materials, recording minutes, and coordinating related matters.

3.2 Term of Office

Audit Committee members shall serve a term concurrent with their directorship (a term of three (3) years). Upon expiration of the term, members may be reappointed as deemed appropriate by the Board of Directors or the shareholders' meeting.

3.2 Termination of Office

3.2.1 An Audit Committee member shall vacate office upon:

a) Ceasing to be a director of the Company;

b) Lacking the qualifications required for Audit Committee membership;

c) Resolution of the Board of Director

d) Death;

e) Resignation

3.3.2 Any resignation shall be submitted in writing to the Chairman of the Board of Directors or the Chairman of the Audit Committee (as appropriate), stating the reasons in advance. The resignation shall be effective from the date the notice is received by the relevant recipient. The Company shall notify the Stock Exchange accordingly.

3.3.3 In the event that an Audit Committee member is removed prior to the expiration of the term, the Company shall notify the Stock Exchange, stating the reasons for such removal.

3.3.4 In the event of a vacancy in the Audit Committee prior to the expiration of the term, the Board of Directors shall appoint a qualified replacement within three (3) months to ensure that the Audit Committee maintains the number of members as required by law or applicable regulations.

4. Duties and Responsibilities of the Audit Committee

4.1 To review that the Company and its subsidiaries prepare financial reports that are accurate, complete, reliable, and in compliance with generally accepted accounting principles.

4.2 To review that the Company and its subsidiaries maintain appropriate and effective systems of internal control, risk management, and internal audit, including considering the independence of the internal audit function, as well as approving the appointment, transfer, dismissal, and remuneration of the Head of Internal Audit.

4.3 To review the Company's compliance with the laws governing securities and exchange, the regulations of the Stock Exchange, and other laws relevant to the Company's business.

4.4 To consider, select, and propose the appointment of the Company's external auditor, and propose the auditor's remuneration by taking into account independence, credibility, audit resources and technology, as well as the experience and quality of the audit personnel.

4.5 To arrange a meeting with the external auditor without the presence of the management at least once a year. In the event that the auditor identifies any suspicious circumstance under Section 89/25 of the Securities and Exchange Act, the Audit Committee shall conduct an investigation and report to the Securities and Exchange Commission (SEC) as required by law.

4.6 To review connected transactions, intercompany transactions, or transactions that may give rise to conflicts of interest, to ensure compliance with the law and Stock Exchange regulations, and to ensure that such transactions are reasonable and in the best interest of the Company.

4.7 To review anti-fraud and anti-corruption measures, including compliance with the Thai Private Sector Collective Action Against Corruption (CAC).

4.8 To oversee that the Company has an effective whistleblowing and complaint-handling process, including appropriate investigation and resolution procedures.

4.9 To review the consistency between financial information disclosed in financial reports and other information disclosed to investors or the public.

4.10 To review the utilization of proceeds from fundraising to ensure that they are used appropriately and in accordance with the disclosed objectives.

4.11 To prepare the Audit Committee Report for disclosure in the Annual Report, signed by the Chairman of the Audit Committee, which shall include at least the following:

a) opinions on the accuracy, completeness, and reliability of the financial reports;
b) opinions on the adequacy of internal control and risk management systems;
c) opinions on compliance with laws, Stock Exchange regulations, and relevant laws;
d) opinions on the suitability of the external auditor;
e) opinions on transactions that may give rise to conflicts of interest;
f) the number of meetings held and attendance of each Audit Committee member;
g) opinions or observations from performing duties in accordance with the Charter; and
h) other matters that shareholders and investors should be informed of.

4.12 To perform any other duties as assigned by the Board of Directors with the approval of the Audit Committee.

5. Duties and Responsibilities of the Chairman of the Audit Committee

The Chairman of the Audit Committee shall have the following duties and responsibilities:

5.1 To act as the leader in presiding over and supervising Audit Committee meetings to ensure that they are conducted efficiently, transparently, and in accordance with the agenda, while encouraging all members to express their opinions independently and comprehensively.

5.2 To determine the meeting agenda in conjunction with the Secretary to the Audit Committee, taking into consideration key issues, risk matters, and topics of interest to shareholders, investors, and regulatory authorities.

5.3 To oversee the preparation of complete and accurate meeting materials and ensure that they are delivered in advance within the specified timeframe, allowing sufficient time for the Audit Committee members to review the information.

5.4 To act as the representative of the Audit Committee in communicating and coordinating with the Board of Directors, other committees, external auditors, internal auditors, and management, and to invite relevant executives or personnel to attend meetings and provide clarification as necessary.

5.5 To ensure that follow-ups on observations, resolutions, and recommendations of the Audit Committee are carried out continuously until completion, and to report progress to the Board of Directors.

5.6 To sign and certify the Audit Committee Report disclosed in the Company's Annual Report and other documents required to be submitted to regulatory authorities, confirming their accuracy, completeness, and compliance with applicable laws and Stock Exchange requirements.

5.7 To ensure independent communication with the external auditor by arranging at least one meeting annually without the presence of management, to discuss key matters relating to financial statements, internal control systems, and audit issues.

5.8 To support the Audit Committee in performing its duties in accordance with its Charter and to ensure that the effectiveness of the Audit Committee is regularly evaluated.

5.9 To perform any other duties relevant to the role of the Chairman of the Audit Committee as assigned by the Audit Committee or the Board of Directors, in compliance with applicable laws and principles of good corporate governance.

6. Meetings

6.1 Frequency of Meetings

6.1.1 The Audit Committee shall convene meetings at least once per quarter, or no fewer than four (4) times per year.

6.1.2 The Chairman of the Audit Committee may call a special meeting upon request by an Audit Committee member, the Head of Internal Audit, the external auditor, or the Chairman of the Board of Directors, in order to consider matters that require joint discussion.

6.2 Meeting Arrangements

6.2.1 Meetings may be held at the Company's head office or any other location as determined by the Chairman of the Audit Committee or conducted via electronic means in accordance with applicable laws and regulations.

6.2.2 The Chairman of the Audit Committee shall approve the meeting agenda and other matters proposed by Audit Committee members.

6.2.3 A notice of meeting, together with supporting documents, shall be delivered at least three (3) days in advance, unless in urgent cases where a shorter notice period may be permitted.

6.3 Quorum and Attendees

6.3.1 A quorum shall be constituted by the presence of not less than one-half of the total number of Audit Committee members. The Chairman of the Audit Committee shall act as the Chairman of the meeting.

6.3.2 In the absence of the Chairman, the attending Audit Committee members shall elect one member to preside over the meeting.

6.3.3 The Audit Committee may invite management, external auditors, internal auditors, or other experts to attend meetings as deemed necessary and appropriate.

6.3.4 The Secretary to the Audit Committee or his/her delegate shall attend all meetings.

6.4 Voting

6.4.1 Resolutions shall be passed by a majority vote, with each Audit Committee member having one vote. In the event of a tie, the Chairman of the meeting shall have a casting vote.

6.4.2 Any Audit Committee member who has a conflict of interest in a matter under consideration shall abstain from voting and shall not be present during deliberation of that matter.

6.5 Minutes of Meeting

The Secretary to the Audit Committee or a designated person shall record the minutes of the meeting in writing and maintain the approved minutes for inspection by directors or relevant parties.

7. Performance Evaluation

7.1 The Audit Committee shall arrange for a performance evaluation at least once annually, covering:

7.1.1 Evaluation of the Audit Committee as a whole

7.1.2 Evaluation as Individual Self-assessment

The Committee may also consider conducting cross-assessments among members or engaging an external evaluator, as appropriate, in order to enhance corporate governance standards and align with the Corporate Governance Code (CG Code 2023), the requirements of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET), as well as the practices recommended by the Institute of Internal Auditors (IIA Standards).

7.2 The Secretary to the Audit Committee shall be responsible for compiling and summarizing the evaluation results and presenting them to the Audit Committee for consideration. The results and feedback shall be used to improve the performance and effectiveness of the Audit Committee.

7.3 The Company shall disclose the evaluation results in the Annual Registration Statement / Annual Report (Form 56-1 One Report) in accordance with the requirements of the SEC and the SET.

8. Audit Committee Remuneration

8.1 The Board of Directors shall determine the remuneration of the Chairman of the Audit Committee and Audit Committee members, taking into consideration their roles, duties, responsibilities, workload, and performance, as well as benchmarking against remuneration levels of companies within the same industry and of comparable size, in order to attract and retain qualified and competent individuals.

8.2 Such remuneration shall be proposed for approval at the Annual General Meeting of Shareholders and may consist of:

8.2.1 a retainer fee for holding the position;

8.2.2 a meeting allowance based on the number and duration of meetings attended;

8.2.3 special remuneration for additional assignments or special meetings; and

8.2.4 other benefits (if any) as approved by the shareholders' meeting.

8.3 The Company shall disclose details of the Audit Committee's remuneration on an individual basis in the Annual Report and the Annual Registration Statement (Form 56-1 One Report), specifying the type and amount of remuneration in accordance with the requirements of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET).

8.4) The determination and payment of remuneration shall be conducted in a transparent and verifiable manner, and in accordance with the principles of good corporate governance (CG Code), as well as Audit Committee best practices.

9. Review and Amendment History of the Audit Committee Charter

Revision No.	Approval Date	Revised Section(s)	Key Revisions	Effective Date
1/2025	11 August 2025	–	Adoption of a completely revised Audit Committee Charter to restructure and enhance the content so that it is comprehensive and aligned with the latest Public Limited Companies Act, the Corporate Governance Code (CG Code), and the requirements of the Securities and Exchange Commission and the Stock Exchange of Thailand	15 August 2025
2/2026	23 March 2026	–	–	24 March 2026

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(Mr. Sanit Rangnoi)

Chairman of the Board of Director

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