

Charter of the Audit Committee Symphony Communication Public Company Limited (Revised Edition 2025)

*(Approved by the resolution of the Board of Directors' Meeting No. 6/2025 held on
14 November 2025 and takes effect from 14 November 2025 onwards.)*

Charter of the Audit Committee

The Board of Directors of Symphony Communication Public Company Limited (hereinafter referred to as “**the Company**”) has established an Audit Committee to oversee and review the Company’s operations to ensure that all activities are conducted properly, lawfully, and in compliance with applicable regulations and the Company’s Articles of Association. The Audit Committee is responsible for promoting transparency, preventing conflicts of interest, and upholding sound principles of good corporate governance and high ethical standards. The Audit Committee shall also review and assess the adequacy, efficiency, and effectiveness of the Company’s internal control and risk management systems, as well as the accuracy, completeness, and reliability of the Company’s financial reports, in collaboration with the external auditor. This is to ensure that the Company’s financial statements are prepared in accordance with relevant accounting standards and regulatory requirements, with full and accurate disclosure of material information. Through its oversight functions, the Audit Committee aims to enhance the confidence and trust of shareholders, investors, and all stakeholders in the Company’s integrity, transparency, and adherence to the principles of good corporate governance.

1. Objectives

The Board of Directors has established the Audit Committee Charter as a framework to guide the Audit Committee in performing its duties with clarity, propriety, efficiency, transparency, and in alignment with the good corporate governance principles.

This Charter also aims to provide a clear understanding to all relevant parties and stakeholders regarding the purpose, composition, qualifications, scope of authority, duties, and responsibilities of the Audit Committee.

2. Structure and Composition of the Audit Committee

- 2.1 The Audit Committee shall consist of at least three (3) members of the Board of Directors, all of whom must be Independent Directors. At least one (1) member of the Audit Committee must possess knowledge, understanding, or experience in accounting or finance, with sufficient expertise to review the reliability and accuracy of the Company’s financial statements.
- 2.2 The Board of Directors shall appoint one (1) member of the Audit Committee to serve as the Chairman of the Audit Committee.
- 2.3 The Audit Committee may appoint a suitably qualified person to serve as the Secretary to the Audit Committee to provide administrative and operational support, including the preparation and maintenance of meeting documentation, coordination of actions in accordance with the Audit Committee’s resolutions, and the performance of other duties as assigned by the Audit Committee.

3. Qualifications of the Audit Committee Members

3.1 Members of the Audit Committee shall be appointed by the Board of Directors or the shareholders' meeting of the Company.

3.2 Each member of the Audit Committee must be an Independent Directors of the Company and must fully meet the qualifications of an Independent Director prescribed by the Company as follows:

- Hold not more than 0.5 percent (0.5%) of the total voting shares of the Company, its parent company, subsidiary, associate, major shareholder, or controlling person, including shares held by related persons.
- Is not, or has never been, an executive director, employee, staff member, advisor receiving regular remuneration, or a controlling person of the Company, its parent company, subsidiary, associate, major shareholder, or controlling person, both at present and for at least two (2) years prior to the appointment as an independent director.
- Is not a person related by blood or legal registration as a father, mother, spouse, sibling, child, or spouse of a child of any other director, executive, major shareholder, controlling person, or any person nominated to become a director, executive, or controlling person of the Company, its subsidiaries, or associates.
- Has no current or prior business relationship with the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons that may impair independent judgment, and is not significant shareholder, (holding more than 10 percent (10%) of the total voting shares of the Company, including those held by related persons), or controlling person of any entity having a business relationship with the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons, both at present and for at least two (2) years prior to appointment as an independent director.
 - For the purpose of this provision, a “*business relationship*” shall include commercial transactions conducted in the ordinary course of business, lease or sublease of immovable property, transactions involving assets or services, or the provision or receipt of financial assistance through lending, guarantees, or the use of assets as collateral, or other similar circumstances that result in indebtedness between the Company and the counterparty amounting to three 3 percent (3%) or more of the Company’s net tangible assets or twenty million baht, whichever is lower. The calculation of such indebtedness shall follow the method prescribed under the Notification of the Capital Market Supervisory Board regarding rules on connected transactions, including indebtedness incurred during the one (1) year period preceding the date of the business relationship with the same counterparty.
- Is not, or has ever been, an auditor of the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons, and is

not a significant shareholder, controlling person, or partner of the audit firm in which the auditor of the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons is employed, both at present and for at least two (2) years prior to appointment as an independent director.

- Is not be, or has ever been, a professional service provider, including a legal or financial advisor receiving service fees exceeding two million Baht per year from the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons, and is not a significant shareholder, controlling person, or partner of such professional service provider, both at present and for at least two (2) years prior to appointment as an independent director.
- Is not a director appointed to represent directors, major shareholders, or shareholders related to major shareholders of the Company.
- Does not engage in a business of the same nature and in significant competition with the business of the Company or its subsidiaries, and is not a significant partner in a partnership, an executive director, employee, staff member, advisor receiving regular remuneration, nor a shareholder holding more than one percent (1%) of the total voting shares in any company operating a business of the same nature and in material competition with the Company or its subsidiaries, including shares held by related persons of such independent director.
- Does not have any other characteristics that may impair the ability to express an independent opinion concerning the Company's operations.

3.3 Members of the Audit Committee shall not serve as a director of the Company's parent company, subsidiaries, affiliates, or same-tier subsidiaries, if such entities are listed companies.

3.4 Members of the Audit Committee shall not be a director assigned by the Board of Directors to make decisions on the business operations of the Company, its parent company, subsidiaries, affiliates, same-tier subsidiaries, major shareholders, or controlling persons.

3.5 Member of the Audit Committee may hold directorship in more than five (5) companies listed on the Stock Exchange of Thailand ("**SET**").

3.6 Members of the Audit Committee shall possess sufficient knowledge, competence, and experience to perform the duties of an Audit Committee Member effectively; must act independently with integrity and credibility; be widely respected and trusted; and be able to devote adequate time to the proper discharge of duties.

4. Tenure and Termination of the Audit Committee Members

4.1 An Audit Committee member shall hold office for the same term as that of the Independent Director of the Company and shall retire from office concurrently with the expiration of the directorship term at the Annual General Meeting of

Shareholders. An Audit Committee member who retires by rotation may be reappointed by the Board of Directors or the shareholders' meeting of the Company to resume the position; however, such reappointment shall not be deemed an automatic renewal of term.

- 4.2 In addition to vacating office upon the expiration of their term as stipulated above, an Audit Committee member shall vacate office upon the occurrence of any of the following events:
- (a) death,
 - (b) resignation,
 - (c) disqualification from holding the position of Audit Committee member as prescribed in this Charter or as required by the Capital Market Supervisory Board, the Securities and Exchange Commission (“**SEC**”), or the SET,
 - (d) cessation of status as an Independent Director of the Company, or
 - (e) removal or dismissal by a resolution of the Board of Directors.
- 4.3 An Audit Committee member who wishes to resign from office shall submit a written notice of resignation to the Chairman of the Board of Directors, stating the reasons for resignation, at least 30 days in advance. The resignation shall take effect from the date specified in the resignation letter.

An Audit Committee member who vacates office upon expiration of term shall continue to perform duties in an acting capacity until a successor is duly appointed, except where the term of directorship on the Board has also expired and the individual has not been re-elected as a Director of the Company.

In the event that an Audit Committee position becomes vacant for reasons other than retirement by rotation, the Board of Directors shall appoint a qualified Independent Director, possessing the qualifications stipulated in Clause 2 herein, to fill the vacancy. The newly appointed Audit Committee member shall hold office for the remainder of the term of office of the member whom he or she replaces.

If the number of Audit Committee members falls below three (3) due to expiration of term or any other reason that prevents a member from serving his or her full term, the Board of Directors shall appoint additional member(s) to restore the full composition of the Audit Committee immediately, or within 90 days from the date on which the number of members becomes insufficient, in order to ensure continuity in the performance of duties of the Audit Committee and compliance with the requirements for maintaining listed company status as prescribed by the SET.

In the event that all members of the Audit Committee vacate office simultaneously, the outgoing Audit Committee shall remain in office in an acting capacity to continue performing its duties until the newly appointed Audit Committee assumes office.

5. Roles, Duties and Responsibilities of the Audit Committee

- 5.1 Review the Company's financial reports to ensure their accuracy, completeness, and compliance with generally accepted accounting principles

- and financial reporting standards, as well as the adequacy of information disclosure.
- 5.2 Review and endorse the Company's quarterly financial statements before submission to the Board of Directors for approval prior to filing with relevant regulatory authorities and review the annual financial statements prior to submission to the Board of Directors for consideration and further submission to the shareholders' meeting for approval.
 - 5.3 Review and ensure that the Company complies with the Public Limited Companies Act, the Securities and Exchange Act, notifications of the Capital Market Supervisory Board, requirements of the SET, and other applicable laws relevant to the Company's business operations.
 - 5.4 Review and ensure that the Company has in place an appropriate and effective internal control and internal audit system.
 - 5.5 Consider the independence of the internal audit function and approve the appointment, transfer, or dismissal of the Head of Internal Audit or any other unit responsible for internal audit activities. The Audit Committee shall also jointly evaluate the performance of the Head of Internal Audit or such unit with the Chief Executive Officer.
 - 5.6 Consider and approve the annual internal audit plan and any amendments thereto, as well as to review internal audit reports and monitor corrective actions on significant findings identified therein.
 - 5.7 Consider, select, nominate, and propose the appointment or removal of an independent person to serve as the Company's external auditor, including consideration of the auditor's remuneration, and to submit such recommendations to the Board of Directors for endorsement prior to submission to the shareholders' meeting for approval.
 - 5.8 Coordinate with the external auditor regarding audit objectives, scope, procedures, plans, and issues encountered during the audit, as well as any significant matters identified by the auditor. The Audit Committee shall meet with the external auditor without the presence of management at least once per year.
 - 5.9 Review related-party transactions or transactions that may lead to conflicts of interest between the Company and its subsidiaries to ensure compliance with applicable laws, notifications of the Capital Market Supervisory Board, and the requirements of the SET. The Audit Committee shall ensure that such transactions are reasonable and in the best interest of the Company and that the disclosure of related party transactions or potential conflict-of-interest transactions is accurate, complete, and in compliance with applicable laws and SET requirements.
 - 5.10 Review and ensure that the Company has implemented an appropriate and effective system of good corporate governance and risk management.

- 5.11 Attend training programs and continuously develop and enhance knowledge relevant to the duties and responsibilities of the Audit Committee.
- 5.12 Regularly review and assess the adequacy of the Audit Committee Charter and propose recommendations to the Board of Directors for consideration to ensure that it remains up-to-date, appropriate, and consistent with prevailing circumstances and best practices.
- 5.13 Perform any other acts related to the Audit Committee's duties and responsibilities or as may be assigned by the Board of Directors with the agreement of the Audit Committee.

In performing the aforementioned duties, the Audit Committee shall be directly accountable to the Board of Directors. However, the Board of Directors shall retain overall responsibility for the Company's operations vis-à-vis third parties.

6. Scope of Authority of the Audit Committee

The Audit Committee shall have the authority to undertake actions within the scope of its duties and responsibilities as specified under the section "Roles, Duties, and Responsibilities of the Audit Committee," and shall also have the authority to undertake the following actions:

- 6.1 Invite the auditor, the Chief Executive Officer, senior executives, management members, or relevant employees of the Company to provide opinions, attend meetings, or submit documents deemed necessary or relevant.
- 6.2 Engage consultants, independent external parties, or professional experts to provide opinions or recommendations on matters related to its duties, as deemed necessary, at the Company's expense.

7. Meeting of the Audit Committee

- 7.1 The Company shall convene meetings of the Audit Committee at least once every three (3) months to consider the financial statements, internal audit plans, internal audit reports, and other relevant matters. Extraordinary meetings may be held as necessary to consider urgent or special matters.
- 7.2 To convene an Audit Committee meeting, the Chairman of the Audit Committee, or the Secretary of the Audit Committee acting under the Chairman's instruction, shall send a written notice of meeting specifying the date, time, venue, and agenda to all Audit Committee members at least seven (7) days prior to the meeting date. In urgent cases, however, the notice may be given by other means, or the meeting may be scheduled sooner. The Secretary of the Audit Committee may also deliver the notice via electronic mail and shall retain a copy of the meeting notice as evidence, which may be stored in electronic form.
- 7.3 The Chairman of the Audit Committee may consider convening a meeting via electronic media, provided that such electronic meetings are conducted in compliance with applicable laws and related regulations.

- 7.4 The Secretary to the Audit Committee shall distribute the meeting materials to all members of the Audit Committee in advance, so that the Audit Committee members have sufficient time to review and consider the information prior to the meeting.
- 7.5 Audit Committee members should attend all meetings, either in person or through electronic means. If any member is unable to attend, he or she should notify the Chairman of the Audit Committee or the Secretary to the Audit Committee in advance.
- 7.6 A quorum for any meeting of the Audit Committee shall consist of not less than one-half (1/2) of the total number of Committee members.
- 7.7 The Chairman of the Audit Committee shall preside over the meeting. In the event that the Chairman is absent or unable to perform his or her duties, the attending members shall elect one member to act as the Chairman of the meeting.
- 7.8 Resolutions of an Audit Committee meeting shall be passed by a majority vote of the members present at the meeting. Each Audit Committee member shall have one vote. In the event of a tie, the Chairman of the meeting shall have a casting vote. Any member who has an interest in any matter under consideration shall leave the meeting and shall refrain from expressing opinions and voting on that particular matter. Any dissenting opinions expressed by other Audit Committee members shall be recorded in the minutes of the meeting and reported to the Board of Directors.
- 7.9 The Audit Committee may invite the Chief Executive Officer, senior executives, management members, employees, Company advisors, and/or other relevant persons to attend meetings as appropriate. The Audit Committee may also hold separate meetings with such persons when deemed necessary for specific discussions or considerations.
- 7.10 The Audit Committee shall meet with the external auditor without the presence of management at least once per year. Such meeting may be held as a special meeting or as part of a regular meeting of the Audit Committee.
- 7.11 The Secretary to the Audit Committee shall attend meetings and prepare written minutes for each meeting. The minutes shall be submitted to the Audit Committee for approval at the subsequent meeting. The Chairman of the Audit Committee shall sign the minutes to certify their accuracy and completeness.

8. Performance Assessment of the Audit Committee

The Audit Committee shall conduct an annual self-performance assessment of its duties and responsibilities, both on a collective basis and on an individual member basis, at least once a year.

9. Remuneration of the Audit Committee Members

The Audit Committee members shall receive remuneration appropriate to their duties and responsibilities, as approved by the shareholders' meeting.

10. Reporting on the Audit Committee's Performance

10.1 The Audit Committee, through its Chairman or a designated representative, shall report its performance to the Board of Directors on a regular basis, at least once every quarter. The report shall cover significant matters and resolutions adopted at its meetings. In the event that of any critical factors or material incidents that may have a significant impact on the Company, the Audit Committee shall promptly report such matters to the Board of Directors for its acknowledgment and consideration.

10.2 The Audit Committee shall prepare and disclose a report on its performance for the preceding year to the shareholders in the Company's Annual Registration Statement/Annual Report (Form 56-1 One Report). Such report shall be signed by the Chairman of the Audit Committee and shall include the following details:

- the number of meetings held during a year, and the number of meetings attended by each Audit Committee member,
- opinions on the accuracy, completeness, and reliability of the Company's financial reports,
- opinions on the adequacy of the Company's internal control system,
- opinions on compliance with the Securities and Exchange Act, the regulations of the SET, or other relevant laws relating to the Company's business operations,
- opinions on the appropriateness of the external auditor,
- opinions on transactions that may lead to conflicts of interest,
- overall opinions or observations that the Audit Committee has obtained in performing its duties under the Audit Committee Charter; and
- any other matters deemed necessary for shareholders and general investors to be informed of within the scope of duties and responsibilities assigned by the Board of Directors.

10.3 In the course of performing its duties, if the Audit Committee discovers or suspects the existence of any of the following transactions or actions that may have a material impact on the Company's financial position and operating results, the Audit Committee shall report such matters to the Board of Directors to ensure that corrective actions are taken within a period deemed appropriate by the Audit Committee:

- (1) transactions involving conflicts of interest,
- (2) fraud, irregularities, or significant deficiencies in the internal control system,
- (3) violations of laws, regulations, or requirements of the SEC, the SET, or other laws relevant to the Company's business operations.

If the Board of Directors or management fails to take corrective action within the prescribed timeframe without a justifiable reason, any member of the Audit Committee may report such transaction or action directly to the SEC or the SET.