



## **RPCG Public Company Limited**

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# **Audit Committee Charter**

Revised Version 2026

**Note:** Approved by the Board of Directors of the Company Meeting No. 1/2026, effective on January 23, 2026.



# Audit Committee Charter

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## Objective

To support the performance of the Board of Directors of the Company in good corporate governance, especially the financial reporting process, internal control system, verification process and compliance with relevant regulations, laws, requirements, and relevant codes of conduct, as well as the reasonableness of related party transactions, in order to establish an appropriate management system and ensure transparent and reliable disclosure of information.

## The composition and qualifications of the Audit Committee:

Audit Committee must be no less than 3 persons consisting of the Chairman of the Audit Committee and Audit Committee members. All of them must be Company's Directors and have the qualifications to be members of the Audit Committee as specified by the Office of the Securities and Exchange Commission as follows:

1. Appointed by the Board of Directors of the Company or the shareholders' meeting of the Company.
2. The Audit Committee shall maintain independence in accordance with the criteria prescribed by the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) regarding the qualifications and duties of the Audit Committee. This is to ensure the equitable protection of shareholders' interests and to prevent conflicts of interest between the Company and its management, including major shareholders or other companies that share common management or major shareholders. Not being a Director of a subsidiary company, associated company, or only a listed company.
3. Not being a director assigned by the Board of Directors to make decisions on the operations of the Company, its subsidiaries, associates, related companies, or any juristic persons that may have a conflict of interest.
4. Not being a director of the parent company, subsidiaries, or fellow subsidiaries, specifically those that are listed companies.
5. At least one member of the Audit Committee must have sufficient knowledge and experience in accounting and finance, and must consistently monitor changes related to financial reporting and applicable laws. Such member must be capable of performing duties as an Audit Committee member in reviewing the credibility of the financial statements.
6. Holding no more than 1 percent of the total voting shares of the Company, its subsidiaries, associates, related companies, or any juristic persons that may have a conflict of interest, including the shares held by related persons.
7. Must not be, or have been within the past two years prior to the appointment, a director involved in management, an employee, staff, salaried advisor, or a person with controlling authority of the Company, its subsidiaries, associates, related companies, or any juristic persons that may have a conflict of interest.
8. No relationship by blood or registration as father, mother, spouse, sibling and child including spouses of children with executives or major shareholders, controlling person or person who will be nominated as executive or controlling person of the Company, affiliates, subsidiaries or associated companies, related companies or juristic persons that may have conflicts.
9. Has never had, and is not currently engaged in, any business relationship with the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons of the Company in a manner that may impede the exercise of independent judgment. Additionally, is not or has not been a significant shareholder or controlling person of any party having such relationship with the Company, its parent company, subsidiaries, associates, major shareholders, or controlling persons, unless at least two years have elapsed since ceasing to have such relationship.
10. Shall be able to perform duties and express opinions or report on the performance of duties assigned by the Board of Directors independently, without being under the control of the Company's executives, major shareholders, or their related parties or close relatives.
11. The Audit Committee may appoint a Company employee, such as the Company Secretary, the Head of Internal Audit, or another designated person, to serve as the Secretary to the Audit Committee.



## **Scope of authority, duties and responsibilities of the Audit Committee as follows:**

1. To review that the Company and its subsidiaries disclose and report financial statements accurately and adequately in accordance with accounting standards stipulated by law. This is achieved by coordinating with external auditors and management responsible for preparing financial reports, both quarterly and annually. The Audit Committee may recommend that the auditor review or examine any items deemed significant and necessary during the audit of the Company and its subsidiaries."Review for the Company and its subsidiaries.
2. To review that the Company and its subsidiaries have adequate, appropriate, and effective internal control and internal audit systems. This includes considering the independence of the internal audit function and approving the appointment, dismissal, or termination of employment of the Head of Internal Audit or any other department responsible for internal auditing.
3. To review that the Company and its subsidiaries comply with the Securities and Exchange Act, including announcements, regulations, and/or rules of the SEC and the Stock Exchange of Thailand, and laws related to the Company's business, as well as the policy of good corporate governance and business ethics appropriately.
4. To consider, select, and propose the appointment of an independent person to act as the Auditor of the Company and its subsidiaries, and to propose the remuneration of such person. This also includes attending a meeting with the auditor without the presence of management at least once a year. Furthermore, to consider the dismissal of the Company's auditor, with the auditor ceasing to serve in the following cases:
  - (a) The auditor violates and/or fails to comply with Section 89/25 of the Securities and Exchange Act B.E. 2535 (as amended).
  - (b) The license as a certified public accountant becomes invalid under the law on the Accounting profession.
  - (c) The auditor commits a material breach of the code of ethics for auditors and receives a Suspension or revocation of their license under the law on the accounting profession.
  - (d) The auditor is determined by the Council of Professional Accountants to have conduct that brings discredit to the accounting profession.
5. Consider connected transactions or transactions that may have conflicts of interest in accordance with the law and regulations of the Stock Exchange of Thailand to ensure that the said 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. The said report must be signed by the Chairman of the Audit Committee and in accordance with the criteria set by the Stock Exchange of Thailand.
7. Review and report the audit results of the Company and its subsidiaries to the Board of Directors to ensure that the risk management framework and the Company process have been evaluated efficiency and effectiveness regularly and suggest improvements always up-to-date.
8. Review the accuracy and effectiveness of information technology related to financial reporting and internal control. Review the risk management system.
9. Review the internal audit plan of the Company in accordance with generally accepted methods and standards.
10. Consider reviewing, improving and revising the charter of the Audit Committee at least once a year. Or as needed to be up-to-date and suitable for the environment of the Company. And present to the Board of Directors for approval.

11. Audit Committee may seek independent opinions from any other professional advisor, when deemed necessary at the Company's expense with the approval of the Board of Directors. However, the new hiring process is in accordance with the Company's regulations.
12. Any other reports that shareholders and general investors should be acknowledged under the scope of duties and responsibilities assigned by the Board of Directors.
13. Report to the Board of Directors regularly for the Board of Directors to acknowledge the activities of the Audit Committee.
14. In the performance of duties, if it is found or there is a suspicion that there is a transaction that causes a conflict of interest or corruption, or something is wrong or significant deficiencies in the internal control system or violation of Securities and Exchange Law, requirements of the Stock Exchange of Thailand or laws related to the Company's business. This may have a significant impact on the financial position and performance of the Company and its subsidiaries. It has to report to the Board of Directors for improvements within the time that the Audit Committee deem appropriate.
15. Perform other duties within the scope of authority and responsibilities established in the charter or as the Board of Directors assigned with the approval of the Audit Committee.

## **Appointment, term of office and dismissal**

### **Appointment:**

The Audit Committee shall be appointed by the Board of Directors or the Annual General Meeting of Shareholders. All members of the Audit Committee must be directors of the Company. Upon the appointment of the Audit Committee, the Board of Directors shall appoint one member to serve as the Chairman of the Audit Committee.

The Company is required to submit the notification form of the names and scope of duties of the Audit Committee (Form F24-1), as well as the certification and profiles of the Audit Committee members (Form F24-2), to the Stock Exchange of Thailand and the Securities and Exchange Commission.

### **Term of office:**

The Audit Committee has a term of office of 3 years, with the term of office according to the term of being a Director of the Company. And when the term of office is over, they may be re-appointed for a new position as the Board of Directors of the Company deems appropriate [but should not be automatically renewed].

When the Audit Committee completes the term of office or there is an event that the Audit Committee cannot stay until the end of the term and the number of members is less than 3 persons. The Board of Directors of the Company will appoint a replacement Audit Committee member within 3 months from the date the number of members is incomplete, to ensure continuity in the performance of the Audit Committee.

### **Dismissal:**

In addition to vacating office upon expiration of the term as specified, the Audit Committee will vacate office when:

- Retiring from being a Director of the Company.
- Resignation.
- Death.
- The Board of Directors of the Company passed a resolution to dismiss him from office.

In case of that the Audit Committee member wishes to resign before the end of his term of office. He should notify the Company in advance and specify reasons so that the Board of Directors of the Company can consider appointing other qualified Directors to replace the resigned one. However, the Company must notify the resignation and submit a copy of the letter of resignation to the Stock Exchange of Thailand as well. As for the Audit Committee member who resigned, may clarify for the aforementioned reasons that the Stock Exchange of Thailand can know another way.



In case of an Audit Committee member is dismissed before the end of his term of office. The Company must notify the Stock Exchange of Thailand of its dismissal together with the cause whereby the dismissed Audit Committee member has the right to explain the aforementioned cause to the Stock Exchange of Thailand.

In case of all members of the Audit Committee vacate office. The Audit Committee who vacates office shall remain in the position to continue the work for the time being until the new Audit Committee takes office.

### **Quorum and meeting**

1. The Audit Committee must hold meetings at least 4 times a year and have the authority to call additional meetings as they deem appropriate and as necessary. And the meeting shall consist of not less than half of the Audit Committee members attend the meeting to be a quorum.
2. The Chairman of the Audit Committee shall be the chairman of the meeting. In case of the Chairman of the Audit Committee is not present at the meeting or is engaged in necessary mission. The Audit Committee members who attend the meeting shall elect one of the Audit Committee members to be the chairman of the meeting.
3. The resolution of the Audit Committee can be made by holding a majority of votes. However, member of the Audit Committee who has any interest on the matter under consideration must not participate in expressing opinions and voting on that matter. If the votes are equal, the Chairman of the meeting shall cast an additional vote as a deciding vote.
4. The meeting invitation letter must be delivered at least 7 days in advance of the meeting. But in case of necessity or urgency, the meeting may be notified by other methods or an earlier meeting date may be set. The Secretary of the Audit Committee is assigned to assist in the work of scheduling meeting appointments and taking minutes of meetings.

### **Reporting :**

Report the performance of the Audit Committee to the Board of Directors of the Company for acknowledgment and prepare a report of the Audit Committee to be disclosed in the annual report (One Report) of the Company and signed by Chairman of the Audit Committee.

### **Compensation :**

Nomination and Remuneration Committee is the person who determines the remuneration and propose to the Board of Directors of the Company for approval to propose to the shareholders' meeting for approval.

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