

Audit Committee Charter

Pro Inside Public Company Limited

The Board of Directors recognizes the importance of the good corporate governance (Corporate good Governance) process and the audit system, and has therefore resolved to appoint an Audit Committee comprising independent directors to oversee the Company's business operations and to review the effectiveness of internal controls, in order to ensure that the operations of the various units are efficient, legally compliant, and consistent with sound working practices, and that the management of the business is conducted appropriately, efficiently, and with maximum effectiveness.

The Audit Committee also reviews the Company's financial reports together with the auditor, to ensure that the Company's financial reports are reliable and that disclosure is complete, accurate, and in accordance with applicable standards and requirements, as well as to build confidence and credibility among investors and stakeholders that the Company's operations are carefully examined and supervised, conducted with fairness and transparency, and carried out in accordance with the principles of good corporate governance.

In order to bring together the composition, duties, responsibilities and practice guidelines assigned by the Board of Directors, so that the Audit Committee is able to provide oversight, give advice, and set guidelines for compliance with the Company's good corporate governance principles appropriately and transparently; to build confidence and credibility among stakeholders; and for the benefit of creating sustainable value for the business, the Board of Directors deems it appropriate to establish this Audit Committee Charter as follows.

Composition, Appointment and Qualifications of the Audit Committee

1. The Audit Committee must consist of independent directors of not less than 3 persons and must not be a director assigned by the Board of Directors with authority to make decisions on the operations of the Company, the parent company, subsidiaries, affiliates, subsidiaries at the same level, major shareholders, or persons with controlling power over the Company, and must not be a director of the Company, the parent company, subsidiaries, or subsidiaries at the same level, in the case of a listed company.
2. Audit Committee members must possess the qualifications and must not have any prohibited characteristics under the law on securities and exchange, including the notifications, regulations and/or rules of the Stock Exchange of Thailand prescribing the qualifications and scope of operations of the Audit Committee, which include the following qualifications:
 - A. Holding not more than 1 percent of the total number of voting shares in the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with

controlling power over the Company; provided that shares held by connected persons of such independent director shall also be counted.

- B. Not being, or having been, a director involved in management, an employee, a staff member, a salaried advisor, or a person with controlling power of the Company, the parent company, subsidiaries, affiliates, subsidiaries at the same level, major shareholders, or persons with controlling power over the Company, unless such status ceased not less than 2 years before being appointed as an Audit Committee member; provided that such prohibited characteristic does not include a case where the independent director was formerly a government official or an advisor of a government agency that is a major shareholder or a person with controlling power over the Company.
- C. Not having, or having had, a business relationship with the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company, of a nature that may impede the exercise of independent judgment; and not being, or having been, a significant shareholder or a person with controlling power of any person having a business relationship with the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company, unless such status ceased not less than 2 years before taking office as an Audit Committee member; and, further, having no direct or indirect financial or managerial interest or benefit in the Company, its affiliates, associated companies, or any person who may have a conflict of interest in a manner that would compromise independence.

For this purpose, business relationships under the first paragraph include the conduct of trading transactions in the ordinary course of business, the leasing or letting of immovable property, transactions relating to assets or services, or the provision or receipt of financial assistance through borrowing, lending, guarantees, or the provision of assets as collateral for debt, and any other similar circumstances, which result in the Company or the counterparty having a debt obligation payable to the other party of not less than 3 percent of the Company's net tangible assets, or not less than THB 20 million, whichever is lower. The calculation of such debt obligation shall be made in accordance, mutatis mutandis, with the method for calculating the value of connected transactions; provided

that, in considering such debt obligation, debts arising during the 1-year period prior to the date of the business relationship with the same person shall also be counted.

- D. Not having a blood relationship or legal registration as parent, spouse, sibling, or child, including the spouse of a child, of any other director, executive, major shareholder of the Company, person with controlling power, or person to be nominated as a director, executive, or person with controlling power of the Company or its subsidiaries.
- E. Not being a director appointed to act as a representative safeguarding the interests of a director of the Company, a major shareholder, or a shareholder related to a major shareholder. In addition, such person must be able to express opinions or make reports independently, in accordance with the assigned duties, without regard to any interest or restriction that would prevent them from expressing opinions independently as they properly should.
- F. Not being, or having been, an auditor of the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company, or any person who may have a conflict of interest, and not being a significant shareholder, a person with controlling power, or a managing partner of the audit firm to which the auditor of the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company belongs, unless such status ceased not less than 2 years before taking office as an Audit Committee member.
- G. Not being, or having been, a provider of any professional service, including legal advisory or financial advisory services, who received fees exceeding THB 2 million per year from the Company, the parent company, subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company, and not being a significant shareholder, a person with controlling power, or a partner of such professional service provider, unless such status ceased not less than 2 years before taking office as an Audit Committee member.
- H. Not operating a business of the same nature and in significant competition with the Company or its subsidiaries, and not being a significant partner in a partnership, or a director involved in management, an employee, a staff member, a salaried advisor, or a holder of more than 1 percent of the total voting shares of any other company that

operates a business of the same nature and in significant competition with the business of the Company or its subsidiaries.

- I. Not having any other characteristic that would render the person unable to give independent opinions regarding the Company's operations.

In the case where a person proposed for appointment as an independent director has, or has had, a business relationship or provided professional services exceeding the value specified under (c) or (h) above, the Company may consider appointing such person to serve as an independent director. In such case, the Company must obtain an opinion from the Board of Directors confirming that it has considered, in accordance with the principles under Section 89/7 of the Public Limited Companies Act B.E. 2535 (as amended), that the appointment of such person does not affect the independent performance of duties and the giving of independent opinions, and must arrange for the disclosure of the following information in the notice of the shareholders' meeting at which the appointment of such person as an independent director is to be considered.

- (1) The nature of the business relationship or provision of professional services that causes such person's qualifications not to meet the prescribed criteria.
- (2) The reasons and necessity for retaining or appointing such person as an independent director.
- (3) The opinion of the Board of Directors on the proposal to appoint such person as an independent director.

A person appointed as an independent director who possesses the qualifications under items (a) through (l) above, including under the exemption regarding business relationships or the provision of professional services described above, may be assigned by the Board of Directors to have authority to make decisions concerning the operations of the Company, its subsidiaries, affiliates, major shareholders, or persons with controlling power over the Company, in the form of a collective body (Collective Decision).

3. The Audit Committee must be appointed by the Board of Directors and the shareholders' meeting by a majority vote, from the list of names nominated by the Nomination and Remuneration Committee, provided that every Audit Committee member must be a director of the Company and an independent director only.
4. The Chairman of the Audit Committee must be appointed by the Board of Directors by a majority vote.

5. At least 1 Audit Committee member must have sufficient knowledge, understanding, or experience in accounting or finance to be able to perform the duty of reviewing the reliability of the financial statements, as well as to perform other duties as an Audit Committee member.
6. The Secretary of the Audit Committee should have knowledge of internal audit and be appointed with the approval of the Audit Committee.

Term of Office and Remuneration of the Audit Committee

1. Audit Committee members shall hold office for a term of 3 years each, unless retiring by rotation in accordance with the Company's Articles of Association, and may be re-elected to a new term. The Audit Committee is directly responsible to the Board of Directors and has the authority, duties, and responsibilities as assigned by the Board of Directors.
2. In the event that an Audit Committee position becomes vacant for a reason other than retirement by rotation, the Board of Directors shall have the authority to appoint another qualified person to fill the vacancy within 3 months from the date the number of Audit Committee members becomes incomplete, in order to ensure continuity in the Audit Committee's operations. In this regard, the replacement Audit Committee member shall hold office only for the remaining term of the member being replaced.
3. The Board of Directors shall establish a policy whereby an Audit Committee member who is an independent director shall not hold office continuously for more than 9 years from the date of first appointment as an independent director. Where it is proposed that such independent director continue to hold office, the Board of Directors must reasonably consider the necessity for doing so.
4. The Nomination and Remuneration Committee shall determine the remuneration of the Audit Committee, considering the workload, responsibilities, and size of the Company's business, in comparison with other companies in the same industry as the Company, and shall submit the proposal to the Board of Directors for consideration before submitting it to the shareholders' meeting for further consideration and approval.

Vacation of Office

1. An Audit Committee member shall vacate office upon:
 - A. Expiration of the term of office.
 - B. Ceasing to be a director of the Company.
 - C. Lacking the required qualifications or having a prohibited characteristic under the law.

- D. Resignation from the position of Audit Committee member or director of the Company.
 - E. Death.
 - F. A resolution of the Board of Directors or the shareholders' meeting to remove the member from office.
 - G. An order of the court for removal from office.
 - H. Being sentenced to imprisonment by a final judgment or a lawful order of imprisonment, except for an offense committed through negligence or a petty offense.
 - I. Being an incompetent person, a quasi-incompetent person, or a bankrupt person.
2. Any Audit Committee member wishing to resign before the expiration of the term of office shall submit a resignation letter to the Chairman of the Audit Committee or the Chairman of the Board of Directors at least 1 month in advance, so that the Board of Directors or the shareholders' meeting may consider appointing another qualified person to replace the resigning Audit Committee member. In this regard, the Company must notify the resignation and submit a copy of the resignation letter to the Stock Exchange of Thailand, and the resigning Audit Committee member may also explain the reasons for the resignation to the Stock Exchange of Thailand separately.

Scope of Authority, Duties and Responsibilities of the Audit Committee

The Audit Committee has the scope of duties and responsibilities as assigned by the Board of Directors, including reporting to the Board of Directors, as follows:

1. Review the Company's financial reporting to ensure that it is accurate and adequately disclosed, by coordinating with the external auditor and the executives responsible for preparing the quarterly and annual financial reports.
2. Review the Company's internal control system (Internal Control) and internal audit (Internal Audit) to ensure they are appropriate and effective, and consider the independence of the internal audit unit.
3. Consider the selection, nomination for appointment, and termination of an independent person to act as the Company's internal auditor, including considering the remuneration of the internal auditor, and determine the reporting structure so that the internal audit unit reports directly to the Audit Committee.
4. Approve the internal audit plan and review the audit reports, including considering and following up on issues identified in the audit reports, and approve the annual budget and personnel plan of the internal audit department.

5. Review and approve the internal audit charter, including considering and reviewing reports on the performance of the internal audit department.
6. Review the Company's risk management processes, working processes, controls, and governance over operations and information technology, including the security of information and communication network systems, to ensure they are effective and consistent with international standards, and monitor risk management results, including evaluating the risk management performed by the risk management working group.
7. Review the Company's compliance with the law on securities and exchange, the requirements of the Stock Exchange, or laws relevant to the Company's business.
8. Consider the selection, nomination for appointment, and termination of an independent person to act as the Company's auditor, including considering and proposing the auditor's remuneration and scope of engagement, in accordance with the guidelines for audit committees in selecting auditors as prescribed by the Office of the Securities and Exchange Commission, for submission to the Board of Directors for approval of the appointment by the shareholders' meeting, and attend at least 1 meeting per year with the auditor without management present.
9. Monitor and ensure that management prepares financial statements within an appropriate timeframe, so that the auditor and the Audit Committee have sufficient time to review and raise observations, in order to ensure that the Company's financial statements are accurate, transparent, and can be disclosed to investors in a timely manner in accordance with the required regulatory timeframe.
10. Review the consistency of information in the Company's financial reports with other information related to the Company's financial position and operating results that has been communicated to investors or related persons, such as the Management Discussion and Analysis (MD&A), the annual report, and the Company's news releases, among others.
11. Have the authority to engage independent advisors, if necessary and deemed appropriate, at the Company's expense.
12. Consider and provide opinions on transactions involving the acquisition or disposal of assets of significant value, connected transactions, or transactions that may give rise to a conflict of interest, so as to comply with the law and the requirements of the Stock Exchange and the Capital Market Supervisory Board, in good faith and on a reasonable basis, in order to ensure that such transactions are reasonable and in the best interests of the Company and its shareholders. In addition, after a transaction for the acquisition or disposal of assets, or a connected transaction, has been approved, the Audit Committee should follow up on and inquire about the progress of such transaction with management, together with monitoring the investment, and ensure that the Company discloses and reports progress to shareholders on a regular and appropriate basis.

13. Consider details relating to the use of funds raised, such as the feasibility of the investment, the appropriateness of the valuation and the fund-raising channel, and take action to ensure that the Company has mechanisms to oversee and monitor the correct and appropriate use of funds raised, in accordance with the disclosed objectives, as well as to report and disclose information on the use of such funds to shareholders appropriately, regularly, and in accordance with the reporting timeframe required by the applicable rules.
14. During the course of its work, if the Audit Committee discovers or suspects any of the following transactions or activities, which may have a significant effect on the Company's financial position or operating results, the Audit Committee must report to the Board of Directors so that such transaction or activity may be corrected in a timely manner:
 - Transactions giving rise to a conflict of interest.
 - Fraud, irregular transactions, or a significant deficiency in the Company's internal control system.
 - A violation of, or non-compliance with, the law on securities and exchange, the notifications and requirements of the Stock Exchange of Thailand, the Office of the Securities and Exchange Commission, and the Capital Market Supervisory Board, as well as laws relevant to the Company's business.

If the Board of Directors or management is unable to correct such transaction or activity in a timely manner, a member of the Audit Committee may report such transaction or activity to the Office of the Securities and Exchange Commission or the Stock Exchange of Thailand.
15. If the Company's auditor discovers a suspicious event connected with a director, manager, or any person responsible for the Company's operations that violates the law, and the auditor has reported such event to the Audit Committee, the Audit Committee must, without delay, conduct further investigation and report the preliminary results of such investigation to the Office of the Securities and Exchange Commission and the auditor as soon as reasonably possible, and in any event within 30 days from the date of receiving the report from the auditor, and shall keep the Office of the Securities and Exchange Commission and the auditor informed of the progress periodically.
16. Promote channels for the Company to receive complaints or whistleblowing regarding improper conduct (Whistleblower), including promoting policies or procedures for handling complaints and appropriately protecting whistleblowers.
17. Prepare a report of the Audit Committee for disclosure in the Company's annual report, to be signed by the Chairman of the Audit Committee. Such report must contain at least the following information:
 - An opinion on the accuracy, completeness, and reliability of the Company's financial reports.
 - An opinion on the adequacy of the Company's internal control system.

- An opinion on compliance with the law on securities and exchange, the requirements of the Stock Exchange, or laws relevant to the Company's business.
- An opinion on the suitability of the auditor.
- An opinion on transactions that may give rise to a conflict of interest.
- The number of Audit Committee meetings and the attendance of each Audit Committee member.
- The overall opinions or observations obtained by the Audit Committee from the performance of its duties under the Charter.
- Any other matters that shareholders and investors in general should be aware of, within the scope of duties and responsibilities assigned by the Board of Directors.

18. Review the Audit Committee Charter and conduct a self-assessment at least once a year.

19. Perform any other duties as may be assigned by the Board of Directors, as deemed appropriate.

In performing its duties within the scope of its authority, duties, and responsibilities, the Audit Committee has the authority to invite relevant management, executives, or employees of the Company to report, give opinions, attend meetings, or submit documents deemed relevant and necessary. The Board of Directors has the authority to amend or change the scope of authority and duties of the Audit Committee as necessary or deemed appropriate.

Meetings

1. The Audit Committee shall hold a meeting at least once every quarter, and may hold special meetings as appropriate, with the meeting agenda determined and notified to members in advance, together with sufficient relevant information. In this regard, the Audit Committee shall meet with the auditor, the internal auditor, management, and the executives responsible for accounting and finance, to review the financial statements every quarter and report to the Board of Directors; or, in the event that management is to enter into a connected transaction or a transaction relating to the acquisition or disposal of assets, which must be considered for its appropriateness, reasonableness, and the Company's best interests, in order to comply with the rules on connected transactions and transactions for the acquisition or disposal of assets as prescribed by the Stock Exchange.
2. The Audit Committee shall arrange to hold a meeting exclusively with the auditor and the internal auditor of the Company, without management present, at least once a year. This may be held as a special meeting in addition to regular meetings, or as one agenda item within a regular Audit Committee meeting that also has other agenda items.
3. A quorum for an Audit Committee meeting requires the attendance of not less than half of the total number of Audit Committee members. In considering the quarterly or annual financial

statements, an Audit Committee member with knowledge and experience in reviewing financial statements must attend the meeting.

4. Audit Committee meetings may be held through electronic means, provided that such meetings comply with the laws relevant to meetings conducted through electronic means, including making an audio-visual recording and recording electronic traffic data throughout the meeting; such audio-visual recording and electronic traffic data shall be deemed part of the minutes of the meeting.
5. The Chairman of the Audit Committee shall act as chairman of the meeting. In the event that the Chairman of the Audit Committee is unable to attend a meeting due to other engagements, the Audit Committee members present shall select one Audit Committee member to act as chairman of the meeting.
6. Decisions of the Audit Committee meeting shall be made by a majority vote of the Audit Committee members present at the meeting, with each member having one vote. In the case of a tie, the chairman of the meeting shall have an additional casting vote. However, an Audit Committee member who has an interest in any matter shall not have the right to vote on that matter.
7. The Audit Committee may invite relevant persons, including directors of the Company, executives, or employees of the Company and/or its subsidiaries (if any), the auditor, and the internal auditor, to attend meetings, discuss, clarify, or answer questions as it deems appropriate.
8. The Secretary of the Audit Committee, or a person assigned by the Audit Committee, shall prepare the minutes of Audit Committee meetings, and the Chairman of the Audit Committee, or a person assigned by the Audit Committee, shall report the results of the meeting to the Board of Directors, informing it of the Audit Committee's activities, at every subsequent Board meeting.

Reporting

1. The Audit Committee must report the following results of the performance of its duties and recommendations to the Board of Directors on a regular annual basis:
 - A. Minutes of Audit Committee meetings, clearly stating the opinions expressed in its deliberations and the performance of its various duties.
 - B. A report of its performance to the Board of Directors, at least once every quarter.
 - C. A report of its opinions on the financial statements and the results of internal audits.
 - D. Any other report that the Board of Directors should be made aware of.
2. Report to the Board of Directors immediately if it discovers or suspects any of the following transactions or acts, which may have a significant effect on the Company's financial position and operating results, in order for corrective action to be taken within an appropriate time:

- A. A transaction that the Audit Committee has considered and determined may give rise to a conflict of interest.
 - B. A suspicion or presumption of possible fraud, an irregularity, or a significant deficiency in the internal control system.
 - C. A violation, or suspected violation, of the law on securities and exchange, the requirements of the Stock Exchange, or laws relevant to the Company's business, particularly a violation that may have a significant effect on the Company's financial position.
 - D. Any other report that the Board of Directors should be made aware of promptly.
3. If the Audit Committee has reported to the Board of Directors on a matter having a significant effect on the Company's financial position and operations, and has discussed with the Board of Directors and management that corrective action is required, and upon the expiry of the jointly agreed timeframe the Audit Committee finds that such corrective action has been disregarded without reasonable cause, any Audit Committee member, or the Audit Committee, may report the matter found to the Office of the Securities and Exchange Commission or the Stock Exchange of Thailand.
 4. Report to shareholders and investors in general on the activities undertaken by the Audit Committee during the year, in accordance with the duties and responsibilities assigned by the Board of Directors. Such report must be signed by the Chairman of the Audit Committee and disclosed in the Company's annual report (Form 56-1 One Report).

Assessment of the Performance of the Audit Committee

The performance of the Audit Committee's duties shall be assessed on both an individual and a whole-committee basis, at least once a year, and the assessment results shall be reported to the Nomination and Remuneration Committee. The Nomination and Remuneration Committee shall then report the assessment results to the Board of Directors, for use as a framework for considering improvements to the Audit Committee's performance each year and for enhancing the effectiveness of the Audit Committee's work, as well as for use as supporting information for the Board of Directors' opinion when proposing to the shareholders' meeting the election of Audit Committee members to replace those retiring by rotation.

Review and Amendment of the Audit Committee Charter

The Audit Committee may consider reviewing the Audit Committee Charter on an annual basis, for submission to the Board of Directors for consideration and approval of any amendments (if any).

Mr. Wisudhi Srisuphan

Chairman of the Board