

Internal Audit Charter

Pro Inside Public Company Limited

Purpose of the Internal Audit Mission The internal audit mission focuses on strengthening Pro Inside Public Company Limited and the group of companies in creating value, protecting assets, and supporting sustainable growth, using a risk-based audit approach and focusing on providing assurance, strategic advisory services, in-depth data analysis, and independent forward-looking insight to the Board of Directors and management, by:

- Assessing and improving the internal control system: to ensure that the organization operates efficiently and manages risk appropriately.
- Providing strategic advice: to support the improvement of working processes and management.
- Analyzing in-depth data: to provide important information for decision-making and problem-solving.
- Anticipating risks and opportunities: to help the organization prepare for future changes.

The internal audit mission of Pro Inside Public Company Limited focuses on increasing effectiveness, building strength, and developing in the following areas:

- Achievement of strategic objectives: to ensure that the organization can achieve its stated objectives.
- Governance, risk management, and control: to strengthen these processes.
- Decision-making and governance: to support well-informed decision-making and effective governance.
- Credibility and trust of stakeholders: to build confidence among all stakeholders.
- Responsiveness to the public interest: to ensure that the organization operates in a manner consistent with society's expectations.

The standards adhered to by the Internal Audit Department are as follows:

1. The International Professional Practices Framework (“IPPF”), consisting of:
 - 1.1 Global Internal Audit Standards
 - 1.2 Topical Requirements
 - 1.3 Global Guidance
2. Other relevant laws, rules, and regulations

Chapter 1

General Provisions

“Company” means Pro Inside Public Company Limited.

“Board of Directors” means the Board of Directors of Pro Inside Public Company Limited.

“Audit Committee” means the Audit Committee of Pro Inside Public Company Limited.

“Chief Executive” means the Chief Executive Officer of Pro Inside Public Company Limited.

“Executives” means those performing a management role at a level not more than 4 levels below the Chief Executive, namely the Chief Financial Officer, the Chief Operating Officer, the Executive Vice President, the Senior Vice President, and Department Managers, including holders of equivalent positions.

“Management” means a person responsible for managing the Company's business, whether by virtue of their role or by assignment from the Board of Directors.

“Employees” means employees and probationary employees of Pro Inside Public Company Limited, and also includes employees of companies in which Pro Inside Public Company Limited holds shares who work at the Company.

“Head of Internal Audit” means the head of the Internal Audit Department of Pro Inside Public Company Limited, or a person assigned to carry out internal audit operations.

“Internal Auditor” means an employee within the Internal Audit Department of Pro Inside Public Company Limited who is responsible for internal audit work, or a person assigned to carry out internal audit operations.

“Internal Audit” means work relating to the provision of Assurance Services and Advisory Services, carried out objectively and independently, to add value to and improve the Company's operations, and to help the Company achieve its stated objectives and goals through a systematic and disciplined evaluation and improvement of the effectiveness of risk management, control, and governance processes.

“Assurance Services” means an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the Company by improving their effectiveness.

“Advisory Services” means advisory and other related services, the nature and scope of which are agreed with the party requesting the service, with the objective of adding value to the Company by improving the Company's governance, risk management, and control processes.

“Add Value” means that the Internal Audit Department adds value to the organization (and its stakeholders) when it provides objective assurance that is relevant to the issue concerned, and

contributes to the effectiveness and efficiency of governance, risk management, and control processes.

“Objectivity” means an unbiased attitude that allows internal auditors to perform internal audit engagements with confidence in the work performed, without any compromise in quality; the internal auditor’s professional judgment relating to internal audit matters must not be subordinated to that of others. Threats to objectivity, whether at the individual, engagement, functional, or organizational level, must be managed.

“Independence” means freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out its responsibilities, the Head of Internal Audit must report directly to the Audit Committee and must not have unrestricted access as required by the assigned responsibilities. Independence is essential to the effective performance of duties. Threats to independence, whether at the individual, engagement, functional, or organizational level, must be managed.

“Conflict of Interest” means any relationship that is, or appears to be, not in the best interests of the Company. Such a relationship may cause a person to be biased and unable to perform their duties independently and objectively.

“Complaint” means a complaint lodged against Pro Inside Public Company Limited through the channels and procedures specified in Pro Inside Public Company Limited’s requirements on complaints and whistleblowing regarding fraud, dereliction of duty, misconduct, and non-compliance with laws and company regulations.

Article 1 The Head of Internal Audit shall be responsible for these requirements and shall have the authority to:

- 1.1 Issue orders, criteria, management guidelines, and practice guidelines under these requirements.
- 1.2 Resolve issues arising from compliance with these requirements.

Article 2 In performing audit work, internal auditors shall comply with the law and relevant regulations, as well as the International Standards for the Professional Practice of Internal Auditing.

Chapter 2

Structure of the Internal Audit Department, Personnel, and Qualifications

Article 3 In carrying out internal audit operations, the Company shall establish an Internal Audit Department that reports directly to the Audit Committee. For general administrative matters, the Internal Audit Department shall report directly to the Chief Executive, except for the appointment, transfer, removal, promotion, and performance evaluation of the Head of Internal Audit, which shall be in accordance with the Audit Committee Charter (latest version). The Chief Executive may not assign an internal auditor to act in another position or perform other duties at the same time.

Article 4 The Head of Internal Audit should hold a status at least equivalent to that of the Company's executives or the heads of other significant departments within the Company, so that the work can be carried out effectively.

Article 5 The Head of Internal Audit and internal auditors must have the following qualifications:

- 5.1 A minimum of a bachelor's degree.
- 5.2 Possess the knowledge, skills, and competencies necessary to perform the assigned duties.
- 5.3 Have knowledge of the laws, rules, regulations, working procedures, notifications, and orders relevant to the Company's operations.
- 5.4 Have general knowledge of governance, risk management, and control practices.

The Head of Internal Audit is responsible for taking action to ensure that the Internal Audit Department has personnel with sufficient knowledge, skills, and competencies to perform their work in accordance with the audit objectives and prescribed standards.

Article 6 The Head of Internal Audit is responsible for the appointment and transfer of, and for considering the merit and remuneration of, internal auditors in accordance with the Company's policy framework and regulations.

Article 7 The Head of Internal Audit must promote and support internal auditors in developing their knowledge, skills, and competencies through continuous professional development, so that their duties are performed for the greatest benefit of the Company.

Chapter 3

Code of Ethics and Professionalism for Internal Auditors

Article 8 Internal auditors shall conduct themselves in accordance with the internal audit code of ethics and professionalism, as follows:

- 8.1 Demonstrate Integrity: Internal auditors demonstrate integrity in their work and conduct.
- 8.2 Maintain Objectivity: Internal auditors maintain an unbiased and impartial attitude when providing internal audit services and making decisions.
- 8.3 Demonstrate Competency: Internal auditors apply the knowledge, skills, and competencies needed to perform their responsibilities successfully.
- 8.4 Due Professional Care: Internal auditors apply the care and skill expected of a reasonably prudent and competent internal auditor in planning and performing internal audit work.
- 8.5 Maintain Confidentiality: Internal auditors use and protect information appropriately.

Chapter 4

Authority, Duties, and Responsibilities of the Internal Audit Department

Article 9 The Internal Audit Department has the right to access information, personnel, documentary evidence, and various assets, and the authority to request information deemed necessary for performing its responsibilities, covering the scope of internal audit responsibility for the Company, subsidiaries, affiliates, and/or related companies, with the following duties and responsibilities:

- 9.1 Determine the objectives, goals, scope of responsibility, and practice guidelines, and prepare the annual staffing plan and budget plan for the Internal Audit Department, taking into account good governance, the effectiveness of risk management activities, and the adequacy of internal control of the Company's units.
- 9.2 Prepare an internal audit charter consistent with the internal audit mission, and submit it to the Chief Executive prior to submission to the Audit Committee for approval, and disseminate it to the auditees, with the appropriateness of the charter reviewed at least once a year.
- 9.3 Prepare an annual audit plan and a long-term (3-year) audit plan, and submit them to the Chief Executive prior to submission to the Audit Committee for approval, and present them to the Board of Directors for information within the last month of the

year, with the annual audit plan reviewed in light of the organization's environment and risks at least once a year.

If, during the Company's fiscal year, the annual internal audit plan under the first paragraph is revised, the Head of the Internal Audit Department shall submit the revised annual internal audit plan to the Audit Committee for approval, and present it to the Board of Directors for information within thirty days from the date of approval.

9.4 Carry out work in accordance with the annual audit plan approved by the Audit Committee, with the scope of internal audit work covering the examination, analysis, and assessment of the adequacy and effectiveness of the internal control system and the risk management of the auditee, including:

9.4.1 Continuously examine the efficiency and effectiveness of risk management, internal control, and governance processes, including improvements to the organization's operations in various areas.

9.4.2 Examine the accuracy and reliability of financial and non-financial information (Finance & Non-Finance), and compliance with laws, rules, regulations, working procedures, notifications, and orders relevant to the Company's operations, including relevant digital technology systems used in operations.

9.4.3 Examine transactions that may give rise to a conflict of interest, the possibility of fraud, and the organization's effectiveness in managing the risk of fraud within the organization, including the risk of fraud at the operational activity level.

9.4.4 Examine the systems for the care and security of the auditee's assets to ensure they are appropriate to the type of asset concerned.

9.4.5 Analyze and assess the efficiency, economy, and value for money in the use of resources by preparing internal audit reports, including recommendations, methods, and measures for improvement, for communication with the head of the auditee.

9.5 Report audit results to the Chief Executive and the Audit Committee, as follows:

9.5.1 Report the results of audits carried out under the audit plan within a reasonable time and no later than two months from the date the audit is completed, to the Audit Committee for approval, and present them to the Chief Executive for information.

9.5.2 Report on risk management and internal control at least once a year, comprising:

(1) An opinion on the effectiveness of risk management and fraud risk management, including the Company's whistleblowing system.

(2) An opinion on the adequacy and appropriateness of internal controls over finance and other processes considered to carry a high risk of fraud.

9.6 In the event that the Internal Audit Department discovers or suspects a violation of any law, rule, regulation, working procedure, notification, or order relevant to the Company's operations, the Head of the Internal Audit Department shall consider the matter and report it, together with an opinion, to the Audit Committee for information, for further notification to the Chief Executive.

In the event that the Internal Audit Department discovers or suspects a transaction or act that may cause serious damage to the Company's operating results, a conflict of interest, fraud, or an irregular transaction or significant deficiency in the internal control system, the Head of the Internal Audit Department shall consider the matter and immediately report it, together with an opinion, to the Audit Committee and the Chief Executive, for further consideration and submission to the Board of Directors.

9.7 Provide advice to the Audit Committee, management, and the auditees, to add value to the organization by improving the organization's governance, risk management, and control processes, including improving operations in various areas. In this regard, the Head of the Internal Audit Department must not accept an advisory or consulting engagement if the team lacks the knowledge, skills, or other competencies necessary to perform the work involved, whether in part or in whole.

9.8 Promote consistency between the form and approach to internal audit of the internal audit units of subsidiaries, affiliates, and related companies and that of the Company, by having the Internal Audit Department meet regularly with the internal audit units of subsidiaries, affiliates, and related companies, both for the purpose of work planning and for the exchange of knowledge, as well as working jointly with the internal audit units of subsidiaries, affiliates, and related companies as appropriate.

9.9 Conduct a preliminary screening of complaints, including carrying out further investigation and fact-finding as assigned by the Audit Committee or the Chief Executive, to provide information for consideration.

9.10 Perform other duties assigned by the Audit Committee and/or the Chief Executive with the approval of the Audit Committee, taking into account the benefit to the Company and the impact on the independence and objectivity of the audit work, provided that this does not affect the efficiency and effectiveness of the internal audit work.

Article 10 The Head of Internal Audit is responsible for receiving complaints through the channels and procedures specified in Pro Inside Public Company Limited's whistleblowing policy on complaints and whistleblowing regarding fraud, dereliction of duty, misconduct, and non-compliance with laws and organizational regulations.

Article 11 The Internal Audit Department shall establish a follow-up process for audit results, to ensure that management implements the recommendations presented in internal audit reports, or that management has accepted the risk of not implementing such recommendations.

Article 12 The Head of Internal Audit must control access to information obtained in the course of the work, and disclosure of such information to external parties must be approved by the Chief Executive and/or, after consultation with the Legal Department as appropriate. The Head of Internal Audit must also establish practice guidelines and retention periods for information obtained in the course of the work, consistent with the Company's practices and relevant rules and regulations.

Article 13 The Head of Internal Audit and internal auditors must provide advice and assistance if the team lacks the knowledge, skills, or other competencies necessary to perform the assigned work, whether in part or in whole.

Article 14 The Head of Internal Audit and internal auditors may seek advice and assistance from various units, both internal and external, as necessary to perform assurance and advisory engagements as assigned. In the event that any internal audit engagement or other work of the Internal Audit Department requires the knowledge and competency of a subject-matter expert to carry out work related to the internal audit, the Head of Internal Audit shall propose to the Audit Committee, for submission to the Board of Directors, that such subject-matter expert be invited or engaged, in accordance with the Audit Committee Charter (latest version).

Chapter 5

Independence and Objectivity

Article 15 The Head of Internal Audit must report on the performance of audit duties directly to the Audit Committee, so that internal audit work can be carried out fully in accordance with the assigned duties and responsibilities, and shall report on general administrative matters to the Chief Executive.

Article 16 The Head of Internal Audit and internal auditors should not be assigned to perform work other than internal audit work. If they have, or are expected to have, a role or responsibility beyond internal audit work, safeguards must be put in place to prevent this from affecting independence or objectivity. The Audit Committee must oversee and review such work and the

safeguards established, and shall periodically review reporting lines and roles, in order to gain assurance regarding any additional role or responsibility.

Article 17 The Head of Internal Audit and internal auditors must be independent and free from conflicts of interest in the activities audited, so that their duties are performed with objectivity, must be free from interference in the performance of their work, and must not audit work that they themselves performed a management or operational role in within the 1-year period prior to the audit. In this regard, internal auditors should not serve as a member of any committee of the Company or of a unit within it, as this would affect the independence of their work and the opinions they express in an audit. In the event of interference, the Head of Internal Audit must disclose the interference or discuss any potential impact with the Audit Committee. ** This may need to be explained further, namely that

if assigned to serve as a member of any committee of the Company or of a unit within it, consideration may need to be given under Chapter 4, Authority, Duties, and Responsibilities of the Internal Audit Department, Article 9.10, taking into account the benefit to the Company. The Head of Internal Audit and internal auditors must disclose their membership of any committee of the Company or of another unit within it.

Article 18 The Head of the Internal Audit Department must confirm the independence of the internal audit function to the Audit Committee at least once a year.

Article 19 Internal auditors must disclose details of any impact on independence and objectivity, and disclose any conflict of interest, reporting to their supervisor prior to carrying out an audit engagement, whether an assurance engagement, an investigation of a complaint, or an investigation into a suspicion of possible fraud.

Article 20 If a person from outside the Internal Audit Department carries out audit work to provide assurance, investigate a complaint, or investigate a suspicion of possible fraud, such person must disclose any conflict of interest and clearly define the objectives and scope of the work.

Chapter 6

Quality Assurance and Improvement of Internal Audit Work

Article 21 The Internal Audit Department shall establish a quality assurance and improvement program for internal audit work, covering both internal and external assessments, comprising the following:

21.1 Internal Quality Assessment, comprising ongoing monitoring during the course of the work, periodic self-assessments, and an annual self-assessment in accordance with a

format approved by the Audit Committee, with the results of the assessment, and any problems and obstacles preventing the work from achieving its objectives, reported, together with a plan for improving performance, to the Chief Executive and the Audit Committee for information.

21.2 External Quality Assessment, comprising an external quality assessment conducted within the prescribed timeframe, and an external quality assessment by a suitably qualified and independent external expert, which should be conducted regularly, at least once every 5 years, in accordance with the International Professional Practices Framework (“IPPF”), with the results of both the internal and external assessments reported to the Chief Executive and the Audit Committee for information.

Chapter 7

Relationship with Management, the Chief Executive, the Audit Committee, the Auditor, Other Auditors, and the Auditees

Article 22 The Head of Internal Audit should attend every meeting of the Audit Committee, unless the Audit Committee is of the opinion that the Head of Internal Audit should not attend a particular meeting, or a particular agenda item thereof.

Article 23 The Head of Internal Audit must consult with the Chief Executive and the Audit Committee to gain an understanding of the strategy, key objectives, related risks, and risk management process, and shall use the information obtained in considering the audit planning.

Article 24 The Head of Internal Audit must present the resource requirements of the Internal Audit Department necessary for carrying out its work to the Chief Executive and the Audit Committee.

Article 25 The Internal Audit Department must coordinate with management, the Chief Executive, the Audit Committee, the auditor, other auditors, the compliance function, the risk management function, the internal control function, the auditees, and other relevant units, to ensure that the scope of audit work appropriately covers significant matters, provides mutual benefit to the Company, and reduces duplication of work.

Article 26 If internal auditors are required to work jointly with the auditors of another organization, such as the internal auditors of a subsidiary and/or a related company, the roles and responsibilities of each party should be clearly defined, with the approval of the Audit Committee, and, where

possible, an agreement for joint working or for reliance on the work of one party by the other should be put in place.

Chapter 8

Auditees

Article 27 Auditees have the following duties and responsibilities:

- 27.1 Provide facilities and cooperation to internal auditors.
- 27.2 Prepare complete and comprehensive documentary evidence relating to operations, including other relevant information, ready for audit.
- 27.3 Explain and answer questions, and provide additional information to internal auditors.
- 27.4 Facilitate internal auditors' access to information in the auditee's information systems.
- 27.5 Comply with the recommendations of internal auditors on various matters.

In the event that an auditee intentionally fails to comply with, or neglects, its duties under the first paragraph, the internal auditor shall report the matter to the Chief Executive for consideration and appropriate action.

This Charter has been prepared by the Internal Audit Department and approved by the meeting of the Audit Committee, effective from 26 February 2026 onward.

Mr. Tim Tak Timothy Wong

Chairman of the Audit Committee