

Form to Report on Names of Members and Scope of Work of the Audit Committee

The Board of Directors meeting of Tipco Foods Public Company Limited No 2/2025 held on February 18, 2025 resolved the meeting's resolutions in the following manners::

- Appointment of the audit committee:
- Chairman of the audit committee Member of the audit committee

As follows:

Determination/Change in the scope of duties and responsibilities of the audit committee with the following details:

1. Review the company's and its subsidiaries' processes for preparing and disclosing financial information in accordance with accounting standards and/or relevant laws to ensure the accuracy, completeness, adequacy, reliability, and timeliness of financial reports.
2. Consider related party transactions or transactions that may have conflicts of interest to ensure compliance with laws and the regulations of the Stock Exchange of Thailand, ensuring that such transactions are reasonable and in the best interest of the company, including accurate and complete disclosure of information.
4. 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 audits or approve the hiring of external internal auditors.
6. Review audit results and recommendations from auditors and internal audit units regarding internal control, risk management, and governance, and propose improvements to management, including following up on the implementation of recommendations
7. Consider selecting, and propose the appointment of the company's auditor, including evaluating the appropriateness of the remuneration, independence, performance, and experience of the auditor, for approval by the Board of Directors and subsequent approval by the shareholders' meeting.
9. Oversee the company's whistleblowing process and the handling of complaints from employees and external parties.
10. Prepare the Audit Committee's report as required by the Stock Exchange of Thailand, signed by the Chairperson of the Audit Committee, and disclose it in the company's annual report
12. Perform any other duties assigned by the company's Board of Directors with the Audit Committee's approval.

the determination/change of which shall take an effect as of February 18, 2025

The audit committee is consisted of:

1. Chairman of the audit committee ACM Pongsatorn Buasup remaining term in office 2 Month
 2. Member of the audit committee Mr. Nontigorn Kanchanachitra remaining term in office 1 year
 3. Member of the audit committee Mr. Somchai Supattarakul remaining term in office 1 year
- Secretary of the audit committee Miss Kullakarn Cheenpun

Enclosed hereto is copies of the certificate and biography of the audit committee. The audit committee numbers 1-3 have adequate expertise and experience to review creditability of the financial reports.

The audit committee of the company has the scope of duties and responsibilities to the Board of Director on the following matters:

1. Review the company's and its subsidiaries' processes for preparing and disclosing financial information in accordance with accounting standards and/or relevant laws to ensure the accuracy, completeness, adequacy, reliability, and timeliness of financial reports.
2. Consider related party transactions or transactions that may have conflicts of interest to ensure compliance with laws and the regulations of the Stock Exchange of Thailand, ensuring that such transactions are reasonable and in the best interest of the company, including accurate and complete disclosure of information.
3. Review and provide recommendations to ensure the company has appropriate and effective internal control systems, risk management, and internal audit processes in accordance with international standards. This includes reviewing with auditors and internal auditors to ensure compliance with regulations and laws, ensuring adequate controls to mitigate potential corruption risks.
4. 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 audits or approve the hiring of external internal auditors.
5. Review and approve the annual internal audit plan to align with the company's risk profile and consider the remuneration.
6. Review audit results and recommendations from auditors and internal audit units regarding internal control, risk management, and governance, and propose improvements to management, including following up on the implementation of recommendations.
7. Consider selecting, and propose the appointment of the company's auditor, including evaluating the appropriateness of the remuneration, independence, performance, and experience of the auditor, for approval by the Board of Directors and subsequent approval by the shareholders' meeting.
8. Review the company's compliance with securities and exchange laws, Stock Exchange regulations, or laws related to the company's business.
9. Oversee the company's whistleblowing process and the handling of complaints from employees and external parties.
10. Prepare the Audit Committee's report as required by the Stock Exchange of Thailand, signed by the Chairperson of the Audit Committee, and disclose it in the company's annual report.
11. Engage external advisors or professional experts to provide advice, consultation, or opinions as deemed appropriate by the Audit Committee.
12. Perform any other duties assigned by the company's Board of Directors with the Audit Committee's approval.

The company hereby certifies that.

1. The qualifications of the aforementioned members meet all the requirements of the Stock Exchange of Thailand; and
2. The scope of duties and responsibilities of the audit committee as stated above meet all the requirements of the Stock Exchange of Thailand



Signed Director

(Mrs. Anurat Tiamtan)

Signed Director

(Mr. Kris Sertthin)