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CHARTER OF THE AUDIT COMMITTEE

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1. Objective

This charter defines the scope of authority and duties of the Company's Audit Committee. It is a crucial mechanism of good corporate governance, and ensures compliance with the requirements of the Capital Market Supervisory Board, the Securities and Exchange Commission (SEC), and the Stock Exchange of Thailand (SET) to ensuring stakeholders that the company's operations have effective internal control and risk management systems in place. To prevent conflicts of interest in business operations and drive the organization towards sustainability, the Board of Directors has established this Audit Committee Charter to define the scope of work and serve as a guideline for the Audit Committee.

2. Definition

- **"Charter"** means the Charter of the Audit Committee
- **"AC"** means the Audit Committee
- **"BOD"** means the Board of Directors of Plan B Media Plc.
- **"Chairman"** means Chairman of the Board of Directors of Plan B Media Plc.
- **"SET "** means the Stock Exchange of Thailand.
- **"Company"** means Plan B Media Plc.
- **"Subsidiary"** means a subsidiary as defined by the Securities and Exchange Commission.
- **"Executive"** means an executive defined by the Securities and Exchange Commission.
- **"Management"** means executives holding the position of Vice President or equivalent and above.
- **"SEC"** means the Office of the Securities and Exchange Commission.

3. Composition and Qualifications

1. The AC consists of at least three independent directors, with at least one director having sufficient knowledge and experience to perform financial and accounting matters, including reviewing the reliability of the financial statements.
2. The AC members must meet the independence requirements established by the SEC and the SET.
3. The AC members must not simultaneously serve as directors with decision-making authority over the company's operations, subsidiaries, joint ventures, affiliates, major shareholders, or controlling entities.
4. The AC members must not be directors of subsidiaries or sub-subsidiaries that are listed companies

5. The AC members must have appropriate knowledge, abilities, experience, and qualifications to perform their duties.

6. AC members may hold positions as AC members in other companies, but this must not hinder the Company's performance of its duties.

4. Appointment, Term of Office, Retirement

Appointment

1. The BOD is responsible for appointing the members of the AC.

2. The BOD shall appoint one member of the AC to serve as the chairman. If the BOD deems it appropriate, it may elect one or more AC members as vice chairman.

Term of Office

1. The AC members have a term of office in accordance with the term of office of a company director. When the term expires, the BOD may reappoint them.

2. If the AC member's term of office has expired or the position of the AC is vacant, the number of AC members is less than three. The BOD shall appoint a new AC member as soon as possible or within three months from the date that the number of AC members is incomplete. To ensure continuity in the performance of the duties, the newly appointed member serves only for the remaining term of the AC member they replace.

Retirement

1. In addition to retirement by the end of the term, members of the AC can be vacated with
   - Death
   - Resignation
   - Termination of their position as a company's director
   - Lacking qualifications or having prohibited characteristics according to the law or company regulations.
   - The BOD meeting resolved to remove them from office
   - The court orders

2. If a member of the AC wishes to resign from the position, they shall submit the resignation letter to the Chairman of the BOD. The resignation shall take effect from the date the Chairman receives it unless the resigning member specifies a later effective date in the resignation letter.

5. Meetings

1. The AC meetings shall be held at least four times yearly according to the financial reporting period. They can be in person or via electronic media. The Chairman of the AC will call a meeting. However, if necessary, two or more members of the AC may request the Chairman or the person assigned to call a meeting. In such a case, the person calling the meeting must schedule the meeting within 14 days of the request.

2. The Chairman of the AC or the person assigned shall determine the AC meeting's date, time, method, and venue. The venue may be located outside of the company's headquarters or a nearby province, or it may be conducted electronically. The company's headquarters shall be used if the chairman or the person assigned does not specify a venue.

3. The Chairman of the AC or their designated representative shall send meeting invitations and related documents to all AC members via registered mail, electronic means, or direct delivery. The notice must specify the meeting's date, time, and method. The meeting location and agenda shall be provided to AC members not less than seven days before the meeting date, except in cases of urgent necessity to preserve the rights or benefits of the company. The meeting appointment will be notified by other means, or the meeting date can be set earlier than that.

4. To constitute a quorum for AC meetings, at least half of the AC members must be present. The chairman of the AC shall be the chairman of the meeting. If the chairman of the AC is not present at the meeting or unable to perform duties, If there is a vice chairman, shall be the chairman of the meeting if there is no vice chairman or unable to perform their duties. The AC members present shall elect one of their members to serve as chairman for that meeting.

5. A majority vote makes the final decision of the AC meeting. One member has one vote. Any member with a personal interest in a specific agenda item must present themselves to reveal their possible interest in the agenda, including not attending the meeting on which they have a conflict of interest and do not have the right to vote. If the votes are equal, the chairman of the meeting shall cast an additional vote as the deciding vote.

6. The AC secretary must keep a copy of the meeting invitations and supporting documents as evidence. These records may be stored electronically.

7. The secretary of the AC or a person assigned by the AC to prepare minutes of the meetings. The AC must approve the minutes. The chairman of the AC will report the results to the BOD meeting to know the summary of the meeting's discussions,

8. According to the minutes of the AC meeting, the AC should follow up on the progress of various operations, including problems and obstacles in implementing the opinions or observations.

6. Scope of Duties and Responsibilities

1. Review for the company and the subsidiaries to have accurate financial reporting sufficiently disclosed in collaboration with external auditors, Internal auditors, management teams, and executives responsible for accounting and finance. To review the financial statements every quarter and in the event that any irregularities or inconsistencies in the financial statements are identified, the Committee shall inquire into the causes and the scope of review from the relevant parties and report its findings to the BOD.

2. To discuss and coordinate on any differences in opinions between the Company's management and the external auditors that may arise concerning accounting reporting matters and financial statement details.

3. Review to ensure that there is an appropriate and effective internal control system and internal audit system, consider the independence of the internal audit department and give approval to the appointment, transfer, and termination of the head of the internal audit department. or any other personnel responsible for internal auditing

4. Conduct a comprehensive review to ensure that the company and its subsidiaries comply with the Securities and Exchange Act. SET regulations and laws related to the company's business. Including reviewing the Company's subsidiaries' following the criteria set out in the control policy. and corporate governance mechanisms in which the Company invests

5. To consider and approve the criteria for selecting, nominating, determining remuneration, and terminating the Company's external auditors, in order to ensure that the appointed auditors possess the necessary expertise, understanding of the Company's business, and independence in performing their duties. The Audit Committee shall also recommend the removal of the external auditors in cases where they are unable to perform their duties, neglect to perform their duties, or perform them improperly. The Committee shall propose the remuneration of the external auditors and meet with them at least once a year without the presence of the management.

6. Supervise the work of external auditors assigned to audit the Company's accounts and financial statements.

7. Consider connected transactions Items that may have conflicts of interest or transactions related to the acquisition or disposal of assets of the Company and its subsidiaries to comply with the

laws and SET regulations The Audit Committee shall monitor the progress of such transactions and oversee that the Company properly discloses and regularly reports the progress to shareholders to ensure that such transactions are reasonable and is the most beneficial to the Company.

8. Consider and approve the annual budget, workforce, qualifications, competencies, experience of internal auditors, and resources necessary for the internal audit department to perform its duties adequately and appropriately in accordance with the approved scope and annual internal audit plan. In the event of personnel limitations or the need for specific expertise, the Company may engage external auditors as deemed appropriate, subject to the Company's rules and regulations. At least once a year, attend a meeting with the head of the internal audit department to discuss important issues without the management attending the meeting.

9. Review and approve the annual internal audit plan to ensure that the plan adequately addresses key risks and aligns with the Company's operational and strategic objectives.

10. Review and oversee that the Company has in place mechanisms to monitor the utilization of proceeds from fund-raising activities in accordance with the disclosed objectives, including reporting such utilization to the Board of Directors and regularly disclosing the information to shareholders.

11. Review the accuracy of reference documents and self-assessment forms relating to the Company's anti-corruption measures.

12. Review and oversee that management establishes and maintains processes for whistleblowing and complaint handling.

13. Review the appropriateness and effectiveness of the Company's fraud prevention and detection measures, and monitor the results of investigations into significant fraud cases and the corrective actions taken to prevent recurrence.

14. Coordinate with the Risk Management Committee to ensure that the Company's risk management and internal control are comprehensive and integrated.

7. Authority

1. The AC has the authority to appoint a secretary to the AC to assist in their operations.

2. When necessary, the AC can request independent opinions from other professional advisors. The Company is responsible for the expenses, and the hiring process must follow the company's regulations.

3. The AC has the authority to request information from various departments of the Company and its subsidiaries for further consideration on various matters.

4. The AC has the authority to invite relevant individuals, including the company director, management, internal control personnel, the company's legal department, external legal counsel, and/or other external professional advisors or employees of the company and its subsidiaries, to attend meetings and/or provide discussions, clarifications, opinions, or answers to questions.

8. Reporting

1. The AC must regularly report its performance to the BOD.

2. If the AC finds any observations regarding the operation, that may have a material impact on its financial position or operating results, the AC shall report to the BOD for corrective action within a period that the AC deems appropriate. If such corrective action is neglected, such findings shall be reported to the SEC or the SET.

9. Assessments

The AC arranges a performance assessment of the committee every year, at least once a year. This evaluation reviews performance, issues, and obstacles encountered during the past year, and the results will be disclosed in the company's annual report.

10. Remuneration

The remuneration of the AC shall be determined by the resolutions of the shareholders' meeting.

11. Charter Review

The AC will review and assess the adequacy and appropriateness of its charter at least once a year. Then, the Charter shall be presented to the BOD for approval.

This Audit Committee Charter was approved and amended by the resolution of the Board of Directors' Meeting No.10/2026 held on 12 November 2026, to replace the previous Audit Committee Charter approved by the resolution of the Board of Directors' Meeting No. 8/2025 held on 11 November 2025. This Charter shall take effect from 12 November 2026 onwards.