

Agenda Item 8: To consider and approve the appointment of the external auditors and the audit fees for 2026

Pursuant to Section 120 of the Public Limited Companies Act B.E. 2535 (1992) and Article 29 of the Company's Articles of Association, the Annual General Meeting of Shareholders is required to appoint the auditor and determine the audit fee of the Company on an annual basis.

The Audit Committee has considered and selected the auditors by taking into account their qualifications, knowledge and capabilities, auditing experience, professional standards and efficiency, independence, as well as the appropriateness of the audit fees, and has proposed its recommendation to the Board of Directors for consideration.

The Board of Directors has considered and concurred with the recommendation of the Audit Committee and is of the opinion that the proposed external auditors are suitably qualified, capable of performing their duties efficiently, and independent in accordance with the relevant regulations. Accordingly, the Board deems it appropriate to propose that the Meeting consider and approve the appointment of the external auditors for the year 2026 and the determination of the audit fee, with the names of the proposed auditors as follows:

Profile of the Nominated External Auditor**Nominee for Appointment as the Company's Auditor: Candidate No. 1**

Name – Surname : Ms. Dussanee Yimsuwan

Auditor Certificate No. : 10235

Education Background : Bachelor of Accountancy, Chulalongkorn University

Job Experience : Current Certificated Auditor under approval of SEC
: Current Partners Audit, KPMG Phoomchai Audit Ltd.

Company Shareholding : No

Years to be Company's Auditor : 2 Years (Year 2024 – 2025)*

Positions in Other List Companies : No

Positions in Non-Other List Companies : No

Positioned as the Directors in Other Companies which may cause the conflict of interest : No

Having / having no relationship and / or interest between the auditor and the company / subsidiary / management / major shareholder or those related to that person : No

Principal of Auditor : The Company has established practices to ensure that its external auditors comply with the regulations of the Securities and Exchange Commission and the Stock Exchange of Thailand, as well as the Company's Articles of Association. Auditors are required to attend shareholders' meetings whenever the Company's balance sheet, profit and loss statements, or any accounting-related matters are being considered, in order to provide clarifications on the audit to shareholders. Additionally, the external auditor must not be a director, employee, staff member, or hold any position within the Company.

* Indicates the auditor who signed the Company's audited financial statements for the years 2024 and 2025.

Nominee for Appointment as the Company's Auditor: Candidate No. 2

Name – Surname : Ms. Sophit Prompol

Auditor Certificate No. : 10042

Education Background : Bachelor of Accountancy, Chulalongkorn University

Job Experience : Current Certificated Auditor under approval of SEC
: Current Partners Audit, KPMG Phoomchai Audit Ltd.

Company Shareholding : No

Years to be Company's Auditor : No

Positions in Other List Companies : No

Positions in Non-Other List Companies : No

Positioned as the Directors in Other Companies which may cause the conflict of interest : No

Having / having no relationship and / or interest between the auditor and the company / subsidiary / management / major shareholder or those related to that person : No

Principal of Auditor : The Company has established practices to ensure that its external auditors comply with the regulations of the Securities and Exchange Commission and the Stock Exchange of Thailand, as well as the Company's Articles of Association. Auditors are required to attend shareholders' meetings whenever the Company's balance sheet, profit and loss statements, or any accounting-related matters are being considered, in order to provide clarifications on the audit to shareholders. Additionally, the external auditor must not be a director, employee, staff member, or hold any position within the Company.

Nominee for Appointment as the Company's Auditor: Candidate No. 3

Name – Surname : Ms. Thanyalak Ketkaew

Auditor Certificate No. : 8179

Education Background : Master's Degree in Business Administration,
Thammasat University (M.B.A.)
Bachelor's Degree in Accounting, Thammasat University (B.Acc.)

Job Experience : Current Partners Audit, KPMG Phoomchai Audit Ltd.

Company Shareholding : No

Years to be Company's Auditor : No

Positions in Other List Companies : No

Positions in Non-Other List Companies : No

Positioned as the Directors in Other Companies which may cause the conflict of interest : No

Having / having no relationship and / or interest between the auditor and the company / subsidiary / management / major shareholder or those related to that person : No

Principal of Auditor : The Company has established practices to ensure that its external auditors comply with the regulations of the Securities and Exchange Commission and the Stock Exchange of Thailand, as well as the Company's Articles of Association. Auditors are required to attend shareholders' meetings whenever the Company's balance sheet, profit and loss statements, or any accounting-related matters are being considered, in order to provide clarifications on the audit to shareholders. Additionally, the external auditor must not be a director, employee, staff member, or hold any position within the Company.

Nominee for Appointment as the Company's Auditor: Candidate No. 4

Name – Surname : Ms. Kunnatee Kerdchana

Auditor Certificate No. : 12418

Education Background : Bachelor of Accountancy, Chulalongkorn University

Job Experience : Current Approved Auditor
by the Securities and Exchange Commission

Current Executive Director, Audit, KPMG Phoomchai Audit Ltd.

Company Shareholding : No

Years to be Company's Auditor : No

Positions in Other List Companies : No

Positions in Non-Other List Companies : No

Positioned as the Directors in Other Companies which may cause the conflict of interest : No

Having / having no relationship and / or interest between the auditor and the company / subsidiary / management / major shareholder or those related to that person : No

Principal of Auditor : The Company has established practices to ensure that its external auditors comply with the regulations of the Securities and Exchange Commission and the Stock Exchange of Thailand, as well as the Company's Articles of Association. Auditors are required to attend shareholders' meetings whenever the Company's balance sheet, profit and loss statements, or any accounting-related matters are being considered, in order to provide clarifications on the audit to shareholders. Additionally, the external auditor must not be a director, employee, staff member, or hold any position within the Company.



Company Profile: KPMG Phoomchai Audit Ltd.

Establish Date	:	1 st October 2002
Company Registration No.	:	0105545103634
Location	:	Empire Tower, 50 th Floors, 1 South Sathorn Road Yannawa, Bangkok 10120
Telephone	:	02 677 2000
FAX	:	02 677 2222
Email	:	dussanee@kpmg.co.th
Service	:	Audit account is available in more than 145 countries.
Employees	:	In Thailand more than 2,000 persons Both in Thailand & Abroad more than 270,000 persons
Number of Customers (Audit Service)	:	Number of listed companies in the Stock Exchange of Thailand 115 companies Number of companies listed on MAI 13 companies

Audit Fee Information

The Company's audit fee comprises the annual audit fee and the fee for the quarterly reviews of interim financial statements (three quarters). A comparison of the audit fees is presented as follows:

Unit: Baht

Audit Fee	Auditor	Gunkul Engineering PLC	Other fees
2026 (Proposed Year)	KPMG Phoomchai Audit Ltd.	1,650,000.00	n.a.
2025	KPMG Phoomchai Audit Ltd.	1,650,000.00	n.a.
2024	KPMG Phoomchai Audit Ltd.	1,560,000.00	n.a.
2023	KPMG Phoomchai Audit Ltd.	1,560,000.00	n.a.
2022	KPMG Phoomchai Audit Ltd.	1,830,000.00	n.a.