



**Gunkul Engineering Public Co., Ltd. and GUNKUL's Group**

	Audit Committee Charter	Doc. No.	POL-BOD_64-027
		Effective Date	12 NOV 2021
	Approved by the Resolution of the Board of Director Meeting No. 9/2021 dated 10 November 2021	No.	10.0
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### 1. Definitions

“Company”	Gunkul Engineering Public Co., Ltd.
“GUNKUL's Group”	Subsidiary and affiliated companies of Gunkul Engineering Public Co., Ltd.
“Board of Directors”	The Board of Directors of Gunkul Engineering Public Co., Ltd.
“Audit Committee”	The Audit Committee of Gunkul Engineering Public Co., Ltd.
“Independent Director”	Non-Executive Director with qualification of independence in accordance with the requirements of the notification of the Capital market Supervision Committee No. Thor Jor 28/2551
“External Director”	Independent Director or Non-Executive Director
“Non-Management Director”	The director of the company who is not involved with the regular management of the company
“Executive”	The person who takes the office of the deputy supervisor or upper of Gunkul Engineering Public Co., Ltd. and its corporate group
“Executive in accordance with the definition of the Securities and Exchange Commission Office (SEC)”	The Chief Executive Officers (CEO) or those assuming the first four executive office after the Chief Executive Officers, those undertaking office equivalent to the first four executive officers, including the executive officers in the accounting or financial department in the department manager or upper or equivalent
“Related Transaction”	The transactions between the listed company or subsidiary company and related persons of the listed company such as directors, executives, major shareholders or those with power to control the listed company, including the juristic person that such person is the major shareholder or has the control power.
“Person with possible conflict of interest”	<p>The following persons:</p> <ol style="list-style-type: none"> <li>a. Director or the executive of the securities issuer</li> <li>b. The major shareholder of the securities issuer</li> <li>c. The person having control power over the securities issuer</li> <li>d. The person with lineage or marital relationship or legal registration with the person in (a), (b) or (c) which is the father, mother, spouse, brother and sister, children or spouse of the children</li> <li>e. Any juristic person that is controlled by or of which any interest or the shares are significantly held directly or indirectly by the person in (a), (b) or (c)</li> </ol>

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“Related Person”

The person or partnership which is related to the person in any following manner:

- a. Spouse of such person
- b. Underage children of such person
- c. Ordinary partnership which such person or the person in (a) or (b) is a partner
- d. The limited partnership which such person or the person in (a) or (b) is a partner with unlimited liabilities or a partner with limited liability and total shareholding is more than thirty percent of the total shares of the limited partnership
- e. Limited company or public company which such person or the person in (a) or (b) or the partnership in (c) or (d) holding total shares more than thirty percent of the total outstanding shares of such company, or
- f. Limited company or public company which such person or the person in (a) or (b) or the partnership in (c) or (d) or the company in (e) holding total shares more than thirty percent of the total outstanding shares of such company
- g. The juristic person that such person has power to control the management as a representative of such juristic person.

“Shareholder with significant Shareholding”

The shareholder with total shareholding greater than ten percent of the total number of shares with voting rights of such business and such shareholding includes the shares held by the related person.


“Major Shareholder”

The shareholders of the company over ten percent of the total number of shares with voting right of the company and such shareholding includes the shares held by the related person.

“Person with control power”

The shareholder or any person who has influence on the policy, management or operation of the company significantly whether such influence is due to shareholding or power of attorney in accordance with the agreement or any matter particularly the person whose nature has satisfied the following.

- a. The person with voting right whether directly or indirectly over twenty five percent of the total number of shares with voting right of the company
- b. The person who has influence to control the appointment or removal of the director of the company
- c. The person who has influence to control and direct the person responsible for the policy, management or operation of the company to comply with his instruction on arrangement of the policy, management or operation of the company.

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- d. The person who has influence on the operation of the company or is responsible for the operation of the company like the director or the executive, including the person whose post has the duty and authority like such person of the company

## 2. Objectives

The Audit Committee is the subcommittee of the Board of Directors of the company appointed to reduce the task of the board of directors of the company in the operation and to ensure that the business has a good governance system. The Audit Committee is appointed with an aim to promote efficiency in the operation and to add value to the organization in the following aspects.

1. Confidence and reliability and transparency of the financial report distributed
2. Additional care provided to the duty performed by the board of directors while the audit committee is aware of its responsibility towards:
  - 2.1 Reporting of financial information
  - 2.2 Selection of appropriate accounting policy
  - 2.3 Financial management
  - 2.4 Internal control system and internal audit
  - 2.5 Compliance with requirements and related laws
  - 2.6 Management and control of business risk
  - 2.7 Recommendation on appointment and assessment of performance of the auditor
3. The Board of Directors of the company is facilitated to examine the other issues in addition to the financial report and the internal control system and additional efficiency in the management in the other work
4. Strength in roles and authority of the external directors
5. Promotion of better understanding of the directors of the company in relation to the audit scope determined

To conduct the duty of the Audit Committee, it is required to maintain the relationship with the Board of Directors of the company, the executives, the external auditor and the internal auditor of the company. To undertake the work with efficiency, each audit committee is required to develop and maintain the proficiency and knowledge and understanding in the duties and responsibilities and the business and risk of the company and problems that cause damage to the company.

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### **3. Components, Appointment and Qualification**

#### **3.1 Components and Appointment**


- 3.1.1 The Board of Directors of the company will appoint the Audit Committee selected from the independent directors
- 3.1.2 There are at least 3 audit committee.
- 3.1.3 The Board of Directors of the company is required to appoint the Chairman of the Audit Committee.
- 3.1.4 The chief of the internal audit unit is required to be the Secretary of the Audit Committee with approval from the Audit Committee.

#### **3.2 Qualification**

##### **3.2.1 Audit committee**

1. The Chairman of the Audit Committee is required not to be the Chairman of the Board of Directors of the company.
2. Not to be the director assigned by the Board of Directors of the company to make decision on the business of the company the parent company, the subsidiary company, the affiliated company, the subsidiary company in the same level, the major shareholder or the person with control power of the company.
3. Not to be the director of the parent company the subsidiary company or the subsidiary company in the same level only the listed company.
4. To be competent and have sufficient experience to perform the duty of the audit committee at least one person with sufficient knowledge and experience to perform the duty of the review on reliability of the financial statements.
5. To be the person not having the quality forbidden by the law on public limited company, the law on securities and exchange and other related laws.
6. To devote sufficient and appropriate time to perform the duty.

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### 3.2.2 Independent Director

The independent director who is appointed the Audit Committee is required to possess the following qualifications.

1. Not to hold shares over 0.75 percent of the total shares with voting right of the company, the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with power to control the company, including shares of the related person of such independent director as well.
2. Not to be or used to be the director participating in the management, the employee, officer, advisor with regular salary or the person with power to control the company, the parent company, the subsidiary company, the affiliated company, the subsidiary company of the same level, the major shareholder or the person with power to control the company unless it has not possessed such qualification at least two years before the date of appointment as the independent director. Such forbidden qualification does not include the case that such independent director used to be a government officer or advisor of the government agency which is the major shareholder or the person with power to control the company.
3. Not to be the person with lineage relationship or with legal registration in the nature of being the father, mother, spouse, brother and sister and children, including spouse of the children of the other director, executive, major shareholder, the person with control power or the person proposed to be the director, the executive or the person with power to control the company or subsidiary company.
4. Not to be or used to have business relationship with the company, the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with power to control the company of which the nature may obstruct his independent judgment and not to be or used to be the shareholder with significant shareholding or the person with power to control the those having business relationship with the company, the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with power to control the company unless it has not possessed such qualification at least two years before the date of appointment as the independent director.

The business relationship in the first paragraph includes the business transaction made regularly to undertake the business, lease out or lease of the immovable, transaction related to property or service or financial assistance provided or accepted through borrowing or lending, guarantee, property provided as a collateral on debt, including other behavior of the same nature which will cause the company or trading partner to have the liability to pay to


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the other party at three percent of the net tangible asset value of the company or twenty million baht or more, whichever the lower. The computation of such liability is in accordance with the computation of the value of the related transaction in accordance with the notification of the capital market supervision committee on criteria on undertaking the related transactions, implicitly. However, such liability will include the liability incurred one year before there is the business relationship with the same person.

5. Not to be or used to be the auditor of the company, the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with control power or the partner of the auditing office of which supervises the auditor of the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with control power of the company unless it has not possessed such qualification at least two years before the date of appointment as the independent director.
6. Not to be or used to be the person providing any professional service, including legal consulting service or financial service with service charge over two million baht per year from the company, the parent company, the subsidiary company, the affiliated company, the major shareholder or the person with power to control the company and not to be the shareholder with significant shareholding, the person with control power or the partner of those providing such professional service unless it has not possessed such qualification at least two years before the date of appointment as the independent director.
7. Not to be the director appointed to be the representative of the director of the company, the major shareholder or the shareholder who is related to the major shareholder of the company
8. Not to significantly undertake the business similar to and in competition with the business of the company or the subsidiary company or not to be the partner with significant stake in the partnership or the director participating in the management, the employee, the officer, the advisor with regular salary or to hold shares over one percent of the total shares with voting right of the other company significantly undertaking the business similar to and in competition with the business of the company or the subsidiary company.
9. Not possess any qualification which could obstruct the independent opinion related to the operation of the company.

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After he is appointed the independent director with qualifications in accordance with the first paragraph (1) to (9), the independent director may be assigned by the board of directors to make decision to undertake the business of the company, the parent company, the subsidiary company, the affiliated company, the subsidiary in the same level, the major shareholder or the person with control power of the company through the collective decision.

#### 4. Term in Office and Removal from the Post

##### 4.1 Term of Office


- 4.1.1 The Audit Committee is allowed to stay in his office for 3 years while the audit committee who is leaving his office at the expiry of his term may be appointed by the Board of Director to stay in the office for another term.
- 4.1.2 When the office of the Audit Committee is vacant for any reason except the expiry of his term in accordance with Clause 4.1.1., the Board of Directors will appoint the person with complete qualification to be an audit committee to make complete number as indicated by the Board of Directors in this charter and the person appointed to be in the office is allowed to stay in the office for remaining term only.
- 4.1.3 To appoint the new Audit Committee to make a complete number as prescribed, it is required to be undertaken rapidly to ensure continuity in the operation of the Audit Committee and not more 3 months since the date that the audit committee has left the office.

##### 4.2 Removal from the Post

- 4.2.1 The Audit Committee will be removed from his office in the following cases.
  - Expiry of the term
  - Death
  - Resignation
  - Lack of qualification of the Audit Committee or the independent director or possession of the forbidden qualifications in accordance with the law on public limited company, laws and/or notification on securities and exchange and related laws and/or notification.
  - Resolution of the Board of Directors passed with majority vote on removal
  - Removal order of the court
  - Possession of no qualification of directorship of the company
  - Being a bankrupt person, quasi-incompetent person or incompetent person
  - Being imprisoned or sentenced to be imprisoned by the court in the final court procedure unless it is miscellaneous wrongdoing or act of negligence
- 4.2.2 The Audit Committee who has desired to resign from his office, he is required to inform the Chairman of the Board in writing at least one month in advance unless there is force majeure with proper justification.



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- 4.2.3 When the Audit Committee has resigned, the company is required to inform the Stock Exchange immediately since the date that the company has received the resignation letter indicating the resignation reason.
- 4.2.4 When the new Audit Committee is appointed to replace the Audit Committee who has resigned or left the office or it is the additional appointment, the company is required to inform the Stock Exchange within 3 working days.

### 5. Scope of Authority, Duties and Responsibilities


5.1 Board of Directors of the company assigns the Audit Committee with the authority as follows.

- 5.1.1 To perform the duty within the scope of authority and responsibility indicated within the charter of the Audit Committee.
- 5.1.2 To examine and investigate any matter as necessary and to ask for information of the company as necessary to undertake the work within the duty and responsibility of the Audit Committee completely.

5.2 Duty and Responsibility of the Audit Committee


- 5.2.1 The Audit Committee is a subcommittee assigned by the board of directors with duty and responsibility as follows.
1. To review the financial report of the company to ensure accuracy and reliability, including sufficient disclosure through coordination with the external auditor and the executives of the company responsible for preparation of the financial report, both quarterly and annually.
  2. To review the internal control and the internal audit system of the company to ensure suitability and efficiency in coordination with the external and internal auditors and to examine the independence of the internal audit unit or the other responsible agency related to internal audit and to provide consent on appointment, rotation, dismissal chief of the internal audit unit or other responsible agency related to internal audit.
  3. To review compliance with law on securities and stock exchange, requirements of the stock exchange or the laws related to the business of the company.
  4. To examine, select, propose for appointment of the independent person to perform the duty of the auditor of the company, to examine the remuneration of the auditor with consideration on reliability, sufficiency of resources and quantity of the audit work of such auditor and experience of the person assigned to examine the accounts of the company, to dismiss and require the audit committee to arrange a meeting jointly with the external independent auditor without the management in the meeting at least once a year.
  5. To examine the related transactions or the transactions with conflict of interest in accordance with the laws and requirements of the stock exchange to ensure that such transactions are justified and beneficial to the company.

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6. To review compliance with anti-corruption policy to ensure efficiency, to examine the outcome of the review on fraud and to provide the company a channel receive complaint on fraudulent act and to promote and encourage risk awareness and assessment, preparation of the preventive system and examination system.
7. To assess performance of the audit committee, to provide recommendations on development and improvement to the board of directors for acknowledgment and information to determine the policy on continued development of the organization.
8. To review the charter of the audit committee and the charter of the internal audit division annually.
9. To prepare an activity report of the audit committee for disclosure in the annual registration statement (form 56-1 one report) of the company and such report will be signed by the chairman of the audit committee.
  - Comments on accuracy, completeness and reliability related to preparation process and disclosure in the financial report of the company
  - Comments on sufficiency of the internal control system of the company
  - Comments on compliance with laws on securities and stock exchange, requirements of the stock exchange or laws related to the business of the company
  - Comments on suitability of the auditor
  - Comments on transactions with possible conflict of interest
  - Overall comments or remarks that the audit committee has learned from the duty performed in accordance with the charter
  - Number of meetings of the audit committee and attendance to the meeting by each audit committee, including remuneration received by each audit committee
  - Other reports that the audit committee has viewed that the shareholders and the investors should know within the scope of authority and responsibility assigned by the board of directors of the company
10. To examine the matter informed by the auditor of the company for the case that is doubtful that the director, manager or the person responsible for the operation of the company has involved in the wrongdoing as indicated in the Securities and Exchange Act (No.5) B.E. 2559 and to prepare the preliminary finding report to the Office of Securities and Exchange Commission and the auditor within 30 days since the date that it is informed by the auditor.
11. To perform the duty, the audit committee may ask for independent opinion from the other professional consultant as deemed necessary at the expense of the company.


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12. To perform any other duty assigned by the board of directors of the company with approval from the audit committee such as review of the policy on financial management and risk management, review of compliance with the business ethics of the executives, joint review with the executives of the company on key matters to be presented to the public as required by the laws such as report and analysis of the executives.

5.2.2 The Audit Committee is required to arrange the meeting to examine the assigned matters as follows.

1. To review the financial statements and related financial reports, accounting principles and accounting methods, compliance with accounting standards, continuity of the business, change in major policy, including justification of the management related to the accounting policy to present to the board of directors of the company for approval on the financial statements before distribution to shareholders and investors
2. To review the transactions with possible conflict of interest such as transactions with related company
3. To review the internal control system and the internal audit system
4. To review the annual internal audit plan of the company, assessment of the examination jointly with the internal auditor and the independent auditor
5. To examine the problems or restrictions incurred during the examination jointly with the internal auditor and to review the performance of the internal auditor
6. To examine the problems or restrictions incurred from the financial statements examined jointly with the internal auditor
7. To examine whether the plan to review the method and control on electronic data processing and security maintenance project jointly with the internal auditor and the auditor including cybersecurity risk management and information technology risks
8. To review the policy and sufficiency in key risk management of the company jointly with the management
9. To review the financial management policy of the company
10. To comply with the laws on public limited company, laws and/or notification on securities and stock exchange and other related laws and/or notifications
11. To perform any other task assigned by the board of directors of the company.
12. To assess the performance of the audit committee in relation to the duty and responsibility assigned by the board of directors of the company.
13. To jointly assess and consider the performance, reward and penalty of the chief of the internal audit division with the management.
14. To review the charter of the audit committee and the charter of the internal audit division as deemed necessary or at least once a year.

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15. To report the tasks performed by the audit committee to the board of directors of the company

For the responsibility of the Audit Committee to perform the duty in accordance with this charter, the Audit Committee directly reports to the Board of Directors of the company and the directors of the company are still held responsible for the operation of the company to the public.

## 6. Meeting

### 6.1 Number of Meeting

- 6.1.1 The Audit Committee is required to arrange a meeting at least once per quarter and the additional meeting may be arranged as deemed suitable to the chairman of the audit committee.
- 6.1.2 The Chairman of the Audit Committee may call for a meeting in a special case as deemed necessary or if requested by the Audit Committee member, the internal auditor, the auditor of the company or the Chairman of the Board of Directors of the company to examine the agenda required to be jointly discussed in particular in addition to the regular meeting.
- 6.1.3 Details of number of meeting and attendance to the meeting of each Audit Committee member shall be disclosed in the annual registration statement (form 56-1 one report).


### 6.2 Attendants of the Meeting

- 6.2.1 In the meeting of the Audit Committee, at least half of the Audit Committee member are required to attend the meeting to make a quorum of the meeting and the Chairman of the Audit Committee will chair the meeting.
- 6.2.2 If the Chairman of the Audit Committee is not in the meeting or is unable to undertake his duty, the Audit Committee is required to elect one of the Audit Committee to be the chairman of the meeting.
- 6.2.3 If the agenda of the meeting of the Audit Committee is involved with the financial statements or any other related agenda, the auditor of the company, the internal auditor of the company and the accounting executive are required to attend the meeting for clarification to ensure accuracy, completeness, reliability of the financial statements prepared.
- 6.2.4 The meeting of the Audit Committee may invite the director or executive of the company or the person related to the agenda to attend the meeting for related information.
- 6.2.5 The Secretary of the Audit Committee is required to attend the meeting every time and if there is any necessity that attendance is not possible, the company may assign any person to attend the meeting on his behalf.

### 6.3 Agenda of the Meeting

- 6.3.1 The Audit Committee should set the agenda of the meeting in advance which should include the following agenda.
  1. Matters to be informed to the meeting by the chairman
  2. Approval on the preceding minutes of the meeting
  3. Approval on the quarter and annual financial statements of the company
  4. Matters to be discussed
  5. Matters to be informed

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- 6.3.2 Supporting documents of the meeting are required to be submitted to the Audit Committee and attendants 7 days in advance of the meeting date so there is sufficient time to study the information and to request for additional information.

### 6.4 Voting

- 6.4.1 The resolution of the meeting is required to be passed with the majority vote of the Audit Committee attending the meeting and voting and each Audit Committee member has one vote to cast. If the votes are on par, the chairman of the meeting shall cast a decisive vote.
- 6.4.2 The Audit Committee member who has a conflict of interest in the matter discussed is required to suspend his vote on such matter.

### 6.5 Minutes of the Meeting


- 6.5.1 The Secretary of the Audit Committee or the person assigned is required to prepare the minutes of the meeting and submit the minutes to the Audit Committee within 7 days after the meeting date.
- 6.5.2 The Secretary of the Audit Committee or the person assigned is required to submit the minutes and plan (if any) to the related agency to acknowledge and to have a guideline on the work in compliance with the policy and the guideline provided.

## 7. Reporting

The Audit Committee has a duty and responsibility to report the activity of the Audit Committee or the other duty assigned by the Board of Directors of the company. Reports of the Audit Committee is essential to the Board of Directors of the company, shareholders and investors as it is the opinion expressed independently and faithfully by the Audit Committee so the Board of Directors of the company is confident that the management has conducted the work carefully and with consideration of the interest of every shareholder equally.

### 7.1 Report made to the Board of Directors of the Company

- 7.1.1 The Audit Committee is required to report to the Board of Directors of the company to acknowledge the outcome of the meeting regularly or the other matters that the Board of Directors of the company should learn together with comments on the guideline and recommendations as deemed suitable like:
1. Report of the Audit Committee meeting which clearly provides comments of the audit committee on various matters
  2. Summary activity report of the year
  3. Report related to comments on the financial statements, internal audit and internal audit process
  4. Any report that the board of directors of the company should learn
- 7.1.2 If there is any critical act or matter which may significantly affect the operation of the company or the guideline on supervision on good governance, conducts and

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business ethics, the audit committee is required to report to within a suitable period to consider the preventive and corrective measures.

1. Transaction with conflict of interest
2. Any doubt or anticipation on fraud or irregularity or major defect in the internal control system or offence against the anti-corruption policy
3. Any doubt on the offence of the company against the laws on securities and stock exchange, requirements of the stock exchange or related laws
4. Other report that the board of directors of the company should be aware

7.1.3 The Chairman of the Audit Committee is required to report the work performed under it duty and performance assessment on the audit committee to the Board of Directors of the company

## 7.2 Report to the Authority

If the Audit Committee has reported to the Board of Directors of the company on the matter significantly affecting the financial positions and the operating results of the company and discussion with the board of directors of the company and the executives has been made for improvement and correction together with the specific working time frame and at the expiry of the specified period, the audit committee has found that such correction has been neglected without proper justification, any Audit Committee member or the Audit Committee may report such matter to the Office of the Securities and Exchange Commission or the Stock Exchange of Thailand.

## 7.3 Report to Shareholders and Investors

7.3.1 Report on activity performed during the year in accordance with duty and responsibility assigned by the Board of Directors of the company and such report will be signed by the chairman of the Audit Committee and disclosed in the annual registration statement (form 56-1 one report) of the company.

7.3.2 Disclosure of process and criteria on performance assessment of the Audit Committee, the number of the meetings, attendance of each audit committee member and remuneration or each audit committee member will be made in the annual registration statement (form 56-1 one report).

## 8 Performance Assessment


8.1 The Audit Committee has a duty to assess its performance every year through self-assessment and the assessment report will be submitted to the Board of Directors of the company for acknowledgement.

8.2 The performance assessment process and criteria of the entire Audit Committee will be disclosed in the annual report and the annual information sheet.

## 9. Remuneration

9.1 The annual general meeting of shareholders will determine the remuneration of the Audit Committee.

9.2 Remunerations paid in the past year to each member of the Audit Committee are required to be disclosed in the annual registration statement (form 56-1 one report).

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## **10. Orientation and Training**

### 10.1 Orientation

Every new member of the Audit Committee member is required to attend the “Orientation for New Director” as provided by the company.

### 10.2 Training

The policy of the company is to encourage the Audit Committee to attend the training course to enhance knowledge and competence under the good governance supervision plan continuously.


### **Transitory Provisions**

The person appointed to take the office of the Audit Committee before the date that this charter is in effect will have the authority and duty as the Audit Committee completely until the expiry of the term or the other person is appointed to make the replacement. This charter will have no effect on any act undertaken before the effective date of this charter. Any act undertaken before this charter is in effect shall be proceeded until its completion. In addition, if the audit committee has viewed that the enforcement of this charter on any matter that is made immediately will have an impact on the operation of the company, the audit committee may apply the original rules and regulations for the time being.

Any person appointed by the audit committee to assume any office before this charter in in effect, including the secretary of the audit committee, will have the authority and duty of such post until the expiry of the term or the other person is appointed to make the replacement.

## **Record of the Amendments**

**Gunkul Engineering Public Co., Ltd. and GUNKUL's Group**


	Audit Committee Charter		Doc. No.	POL-BOD_64-027
			Effective Date	12 NOV 2021
	Approved by the Resolution of the Board of Director Meeting No. 9/2021 dated 10 November 2021		No.	10.0
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Document No.	Amendment No.	Date	Amended provision	Justification	Cancellation date
IA11/2557	1.0	27 OCT 2008	Charter introduced (Called Charter of the audit committee) to comply with conversion to a listed company in the stock exchange		22 FEB 2014
IA62/2557	2.0	22 FEB 2014	Add Clause 5.2, Sub-clause 16, Page 5 Review of the charter of the audit committee as deemed necessary "or at least once a year"	Review of the charter of the audit committee for better clarity	21 FEB 2015
IA74/2557	3.0	21 FEB 2015	Amend Clause 2.3 Term in office of 2 years to "3 years" Amend Clause 6.5 Minutes of the audit committee "within 14 days" to "within 7 days"	Coverage extended	24 FEB 2016
IA84/2559	4.0	24 FEB 2016	Add content to the last paragraph of Clause 2.3 Term in office at 3 years by adding "Or in accordance with the term of the director of the company" Add Clause 6.3 Attendants (page 6) "The quorum of the meeting of the audit committee is made if at least half of the committee member have attended the meeting"	Content in Clause 2.3 term in office will go along with term in office of the director of the company Content in Clause 6.3, the attendants have indicated the quorum of the meeting of the audit committee to ensure clarity	22 NOV 2016
OMD 2559/02	5.0	22 NOV 2016	Improvement made to the entire charter "Charter of the audit committee" by adding the topics in the Charter in compliance with the Charter of various sub-committee such as removal from the office, performance assessment, remuneration and orientation and training	To ensure that the Charter of each sub-committee is followed and made to the same direction	25 DEC 2017

Document No.	Amendment No.	Date	Amended provision	Justification	Cancellation date
OMD 2560/05	6.0	25 DEC 2017	Reviewed	To comply with the principles of	25 FEB 2019



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				the current supervisory and operational departments.	
OMD 2562/01	7.0	25 FEB 2019	Reviewed	To comply with the principles of the current supervisory and operational departments.	2 MAR 2020
OMD 2563/02	8.0	2 MAR 2020	Revise Article 3.2.2 (1) holding <u>no more than 1%</u> of the total voting shares of the Company as Holding <u>no more than 0.75%</u> of the total number of shares with voting rights of the Company	To comply with the principles of the current supervisory and operational departments.	1 MAR 2021
POL-BOD 64-002	9.0	1 MAR 2021	Change " <u>Chief Executive Officer (CEO)</u> " to " <u>Chief Executive Officer (CEO)</u> "	To comply with the principles of the current supervisory and operational departments.	12 NOV 2021
POL-BOD 64-027	10.0	12 NOV 2021	Reviewed	To comply with the principles of the current supervisory and operational departments.	-