

Audit Committee Report

Dear Shareholders

Audit Committee PEER FOR YOU PUBLIC COMPANY LIMITED (Original name ONE TO ONE CONTACTS PUBLIC COMPANY LIMITED) Appointed by the Company's Board of Directors, consisting of 3 independent directors namely Mr. Supreedee Nimitkul Chairman of the Audit Committee (Appointment date: 2 August 2023) Mr. Priyong Teerasathain Audit Committee (Appointment date: 2 January 2024) Mr. Worasak Kriengkamol Audit Committee (Appointment date: 14 May 2024) Audit Committee All members of the Audit Committee have complete qualifications as specified in the Audit Committee Charter, in accordance with the requirements of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET)

In 2024, the Audit Committee performed its duties according to the scope of responsibility assigned by the Board of Directors, focusing on the Company's good corporate governance and adequate internal control system, taking into account the maximum benefit of shareholders and stakeholders, and supervising the executives to perform their duties in accordance with the Company's policies with honesty and good governance. In 2024, the Audit Committee held a total of 12 meetings. In each meeting, the Audit Committee members who held the position on the agenda attended every meeting, along with senior executives of the Finance and Accounting Department (CFO), the Internal Audit Department, and the auditors. However, no management attended the meeting. The summary of the main points is as follows:

- **Review quarterly financial statements and annual financial statements of the Company and its subsidiaries**

The Audit Committee has reviewed the financial statements, financial analysis reports and quarterly and annual operating results of the Company and its subsidiaries by inquiring into important information and considering important accounting policies together with the Company's management and auditors

The audit committee believes that financial reports are prepared in accordance with financial reporting standards and are inherently reliable, including full disclosure of information in the financial statements and notes to the financial statements

- **Review related transactions or transactions that may cause conflicts of interest**

The Audit Committee considers related party transactions or transactions that may have conflicts of interest of the Company, including reviewing the disclosure of such information to be correct and complete in accordance with the requirements and practices set by the Securities and Exchange Commission and other relevant agencies to ensure that such transactions are reasonable, transparent, and have adequate disclosure, are in accordance with the principles of good corporate governance, and are of the utmost benefit to the Company

The audit committee is of the opinion that the said transaction has undergone a transparent consideration process and is carried out primarily for the benefit of the Company, and that the information has been disclosed adequately and completely

- **Review compliance with relevant rules, laws or other regulations**

The audit committee reviews and supervises the company's operations in accordance with the rules and regulations of the Securities and Exchange Commission Office and the Thai Stock Exchange, as well as any other laws and regulations related to the company's business operations, to ensure full compliance with these rules

The audit committee believes that the company strictly complies with the rules and regulations of the SEC and SET, as well as other laws and regulations related to the company's business

- **Review the adequacy of the internal control system**

The Audit Committee has conducted an audit to ensure that the Company has a good and effective internal control system, including considering the audit results and carefully assessing the adequacy of the Company's internal control system. In addition, it has continuously monitored for corrections and improvements based on the recommendations of the Audit Committee to ensure that the Company has an internal control system that is appropriate and sufficient for effective operations

- **Review internal audit performance**

The Audit Committee has reviewed the performance of the Internal Audit Department by considering its duties and responsibilities to ensure compliance with international standards and providing recommendations to enhance operational efficiency. This is to ensure that internal audit activities are conducted independently, efficiently and effectively, which will help the Company operate in accordance with its goals efficiently and transparently

- **Consider selecting and proposing the appointment of the Company's auditor for the year 2024**

The Audit Committee has considered the selection, nomination and proposal of the remuneration of the auditors for the year 2024 to the Board of Directors for submission to the shareholders' meeting. The Committee has considered the standards of performance and consultation, including the appropriateness of the remuneration, as well as the knowledge, expertise and experience in auditing the Company's business

The Audit Committee resolved to propose to the Board of Directors to seek approval from the shareholders' meeting to appoint auditors from Dharmniti Public Company Limited as the Company's auditors for the year 2024, considering their independence, knowledge, ability, and quality of the audit results in the past year to ensure that the audit of the Company's financial statements is correct and up to standard

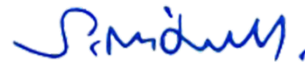
- **Performance evaluation of the Audit Committee for the year 2024**

The Audit Committee reported its performance to the Board of Directors on a quarterly basis and provided

useful recommendations for the management's administration, which the management made appropriate improvements. This reflected that the Audit Committee had performed its duties completely as assigned, using its knowledge, skills, and operating with due care, caution, and sufficient independence. In addition, it provided constructive opinions and recommendations to maximize the benefits for all stakeholders

The Audit Committee evaluates the performance of the Audit Committee on an annual basis in order to ensure that the duties of the Audit Committee are fully performed within the limits set out in the Statute of the Audit Committee

In 2024, the audit committee believes that the board of directors, executives, and executive committee are committed to performing their duties professionally and achieving the company's goals with high quality. The company has prepared complete and reliable financial reports and disclosures that comply with generally accepted accounting principles. The internal control and audit system is effective, sufficient, and appropriate, including effective risk management. The company's operations strictly comply with the relevant rules and regulations of SEC and SET.



(Mr. Supreedee Nimitkul)
Chairman of the Audit Committee