Scope Authority Duty and Responsibility of Audit Committee
of
Sermsang Power Corporation Company Limited and its Subsidiaries

The Boards' Meeting has resolution to approve charters for the Audit Committee, scope, authority, duty and responsibility of the Audit Committee as follows:

1) Review financial reports for the Company and subsidiaries accurately and sufficiently and coordinate with external auditors and Executives who have responsibility to generate quarterly and annual financial statements. In addition, the Audit Committee might propose auditors to review or investigate any material and necessary transactions during auditing of the Company and/or subsidiaries.

2) Review internal control and internal audit of the Company and subsidiaries properly, adequately and efficiently, consider independence of Internal Audit Office and agree to appoint, transfer, terminate internal audit office controller or any department who is responsible for internal audit.

3) Review compliance to Securities and Exchange Laws, Rules or any laws related to business of the Group.

4) Consider, select, appoint any independent persons to be auditors of the Company and subsidiaries, propose audit fee with regard to reliability, resource sufficiency, audit volume of an audit office and experience of the delegated audit of the Company and subsidiaries as well as join meeting with auditors without management once a year.

5) Consider related or conflict of interest transactions to be accurately and completely according to laws and rules of the Stock Market of Thailand to ensure those transactions is reasonable and maximize benefits for the Group.

6) Generate report of the result for corporate governance of the Audit Committee by disclosure in annual report of the Company certified by the Chairman of Audit Committee and consists of at least information as follows:

- Comment for accuracy, completeness and reliability of corporate financial report
- Comment for sufficiency of internal control of the Group
- Comment for compliance with Security and Exchange laws, rules of the Stock Market of Thailand and related laws of the Group's business
- Comment for suitability of auditors

- Comment for conflict of interests transactions
- Number of meeting and attendance of each Audit Directors
- Comment or overall fact findings which the Audit Committee gets operation as per Charter and
- Other transactions to be acknowledged by Shareholders and Investors within scope and responsibility delegated from the Board of Directors.

7) Operate any other assignment from the Board of Committee with agreement from the Audit Committee.

8) In Audit Committee's operation, if any doubt or material transactions to financial position and operating performance is found, the Audit Committee have responsibility to report to the Board to improve or revise within proper period as the Audit Committee agrees. The Audit Committee has authority to consult with professional consultants if necessary when considering corporate expenditure and/or subsidiaries to operate within responsibility to be successful.

(a) Conflict of interests transactions

(b) Corruption or abnormality or significant defect in internal control

(c) Violation of Security and Exchange Laws, rules of the Stock Market of Thailand or laws about the company's business

If the Board or Executives of the Company and/or subsidiaries do not operate to improve or revise within proper period according to paragraph1, an Audit Director can report for the transactions or any actions according to paragraph1 to the Security and Exchange Commission or the Stock Market of Thailand.

9) Review and propose to revise scope, duty and responsibility of the Audit Committee as appropriate.

10) Review rules or operating performance in prior year at least once a year.

11) Acknowledge and feedback on the follow-up of anti-corruption measures and review of financial and accounting reporting systems, internal control systems, internal audit systems and risk management systems linked to potential risks of corruption to ensure that the Company operations are concise, appropriate, op-to-date and efficient, comply with generally accepted standards, and also acknowledge complaints and whistle blow about corruptions both within and outside related to the organization, check the facts as informed by the Audit Committee, and present the complaints to the Board of Directors to jointly consider punishing or solving the said problems according to the anti-corruption policy

As above responsibility, the Audit Committee have responsibility to the Board of Directors director who has responsibility to third parties.

(Mr. Varut Tummavaranukub)

Chief Executive Officer

Sermsang Power Corporation PLC.

Record of Revision History – Resolution of the Board of Directors Meeting No. 3, February 27, 2025 (Agenda 9)