

**Form to Report on Names of Members and Scope of Work of the Audit and Risk Committee**

Board of Directors Meeting No. 3/2022 of Intouch Holdings Plc. (the “Company”), held on 16 March 2022, passed a resolution concerning the following matter:

- ☐ Appointment of the Audit and Risk Committee/Renewal for the term of Audit and Risk Committee:
- ☐ Chairman of the Audit and Risk Committee    ☐ Member of the Audit and Risk Committee

- ☒ Determination/Change in the scope of duties and responsibilities of the Audit and Risk Committee with the following details:

Add the Audit and Risk Committee responsibility in reviewing the Company’s CG Policy and propose any changes to the Board for approval.

“24) Review the Company’s Corporate Governance Policy and propose any changes to the Board for approval.”

The Company’s Audit and Risk Committee (the “Committee”) comprises the following members:

- |                              |  |
|------------------------------|--|
| 1. Mr. Chakkrit Parapuntakul | Chairman of the Audit and Risk Committee |
| 2. Mr. Kanit Vallayapet      | Member of the Audit and Risk Committee   |
| 3. Mrs. Varang Chaiyawan     | Member of the Audit and Risk Committee   |

The secretary to the Committee is Ms. Narisa Surawinyou

The Committee has been given the following duties and responsibilities:

**Financial Reporting**

- 1) Review the accuracy of the Company’s financial reports in accordance with generally accepted accounting principles and ensure there is adequate disclosure.

**Risk Management and Internal Control**

- 2) Review and approve the Company’s risk management framework, including the policies and procedures for identifying, prioritizing, treating, monitoring, and reporting on key business risks.
- 3) Review and approve the Company’s risk appetite statement every year in order to ensure that it is always aligned with the Company’s business objectives.
- 4) Review reports prepared by the management on key business risks and their treatment in order to ensure that these are managed within the defined risk appetite.
- 5) Review the effectiveness of the Company’s internal control systems.

**Legal and Regulatory Compliance**

- 6) Review the Company’s compliance with the laws on securities and exchange, the regulations of the Stock Exchange of Thailand (the “SET”), and the laws relating to the Company’s business.
- 7) Review the Company’s Anti-Bribery and Corruption Policy and its program to ensure compliance with legal obligations.
- 8) Review the Company’s Code of Conduct and the effectiveness of the system to monitor compliance with and enforcement of this code.

- 9) Review the Company's whistle-blowing system and arrangements by which employees and any other stakeholders may, in confidence, raise concerns about possible improprieties in financial reporting or other matters, and ensure that there is independent investigation into all whistleblower complaints with appropriate follow-up.
- 10) Review all connected transactions or transactions that may lead to conflicts of interest, to ensure that they are in compliance with related laws and the regulations of the SET, are reasonable and made in the best interests for the Company.
- 11) Investigate any circumstances reported by the external auditor where a director, executive or other person responsible for the Company's operations, is suspected of committing an offense under the Securities and Exchange Act (No.4), B.E. 2551. The Committee shall report the results of the preliminary investigation to the Board, the Office of the Securities and Exchange Commission (the "Office of the SEC"), and the external auditor within thirty (30) days from the date the suspicious circumstances were reported. The type of situations that must be reported, and the procedures for obtaining information pertinent to these, are listed in and must comply with the notifications of the Capital Market Supervisory Board.
- 12) If, during the performance of its duties, the Committee finds or suspects any of the following situations which may have a material impact on the Company's financial condition or operating results, it must report these to the Board for rectification within a period of time the Committee deems appropriate:
  - (1) A transaction which causes a conflict of interest;
  - (2) Any act of fraud, irregularity, or material deficiency in an internal control system;
  - (3) An infringement of the law on securities and exchange, the regulations of the SET, or any law relating to the Company's business.

If the Board or management fails to rectify the situation within the period of time stipulated by the Committee, any member of the Committee may report this situation to the Office of the SEC or the SET.

#### **External Auditor**

- 13) Consider, and make recommendations on, the appointment, reappointment or removal of the Company's external auditor, along with the audit fees.
- 14) Review the external auditor's independence, along with the policy for the provision of non-audit services by the external auditor.
- 15) Review the external auditor's plans for auditing the Company's financial reports.
- 16) Meet separately with the external auditor at least once a year to discuss any matters that he or she and the Committee believe should be considered in private.

#### **Internal Audit**

- 17) Review the Internal Audit department's independence and approve the appointment, rotation or removal of its head, along with his or her performance appraisal and remuneration.
- 18) Review and comment on the internal audit plan and the performance of the Internal Audit department, and cooperate with the external auditor.
- 19) Review audit reports prepared by the Internal Audit department, along with the management's response and follow-up reports.
- 20) Meet separately with the head of the Internal Audit department at least once a year to discuss any matters that he or she and the Committee believe should be considered in private.



## Reporting

- 21) Report its performance to the Board at least four (4) times a year.
- 22) Prepare its annual report to be signed by the Chairman of the Committee and disclosed in the Company's annual report (as required by the SET).

## Other Responsibilities

- 23) Review the Company's compliance with its Corporate Governance Policy.
- 24) Review the Company's Corporate Governance Policy and propose any changes to the Board for approval.
- 25) Annually review its performance.
- 26) Annually reassess the adequacy of this charter, and propose any recommended changes to the Board for approval.
- 27) Undertake any other tasks assigned by the Board.

The Company hereby certifies that

1. The qualifications of the aforementioned members meet all the requirements of the Stock Exchange of Thailand; and
2. The scope of duties and responsibilities of the Audit and Risk Committee as stated above meet all the requirements of the Stock Exchange of Thailand

Signature .....-Signed-.....  
(Mr. Jitchai Musikabutr )  
Executive Vice President  
General Counsel and Company Secretary  
Intouch Holdings Plc.