

The Charter of Audit Committee

Dohome Public Company Limited

The Charter of Audit Committee

1. Objectives

The Audit Committee was established to support the Board of Directors in overseeing and auditing, management, internal control and compliance with relevant laws including the preparation of financial reports to ensure that the operation and disclosure of the Company's information is transparent and reliable.

2. Composition

The Audit Committee consists of at least three independent directors and at least one of the Audit Committee members possess sufficient knowledge and experiences on the accounting or the finance to be able to review the credibility of the financial statements.

The Audit Committee selects one member to be the Chairman of the Audit Committee and appoints the secretary to assist in the performance of duties of the Audit Committee regarding the meeting arrangement, the agenda preparation, the delivery of meeting documents and the minute recording.

3. Qualifications of the Audit Committee

- (1) Being a person who has full qualifications to be an independent director in accordance with the rules and conditions prescribed by the Commission; Securities and Exchange Capital Market Supervisory Board and the Stock Exchange of Thailand announced.
- (2) Not being a director assigned by the Board of Directors to have decision-making powers in the operation of the company, parent company, subsidiary company, associated company, subsidiary of the same level. major shareholder or the person with the authority to control the company
- (3) Not being a director of a parent Company, a subsidiary or a subsidiary of the same level, only a listed company
- (4) Having sufficient knowledge and experience to be able to perform duties as an audit committee and having at least one audit committee member having sufficient knowledge and experience in accounting or finance to be able to perform audit duties; can review the reliability of the financial statements.

4. Term of Office of Audit Committee

The Committee's term of office is in accordance with the tenure of the Board. A committee member whose term is expired can be re-appointed to be a member of the Audit Committee. However, the total consecutive term of office shall not exceed 9 years, unless the Board deems that such person is suitable for being a member of the Committee for the greatest benefits of the Company.

The Audit Committee has completed the term of office or is unable to hold the position until the end of the term, which will result in the Company having less than 3 members of the Audit Committee, the Board of Directors' meeting or the shareholders' meeting shall have a resolution appoint a new director to complete the number immediately or at the latest within 3 months from the date the number of audit committees is incomplete in order to ensure continuity of the performance of the audit committee. The audit committee in the above case will remain in office for the remaining term of the audit committee whom he/she replaces.

A member of the Audit Committee can vacate office upon the following reasons:

- (1) Termination of the director status;
- (2) Term of office is expired;
- (3) Death;
- (4) Resignation;
- (5) Dismissal;

(6) Lack of qualifications as a member of the Audit Committee according to the criteria and conditions stipulated by the Securities and Exchange Commission, the Capital Market Supervisory Board and the Stock Exchange of Thailand.

In this regard, the Audit Committee resigns before the expiration of the term of office the Audit Committee must notify the Company at least 1 month in advance with reasons for the Board of Directors or the shareholders' meeting to consider appointing other directors full qualifications to replace the person who resigned. however, the company must notify the resignation along with a copy of the resignation letter of the Audit Committee to the Stock Exchange of Thailand as well.

5. Roles, Duties and Responsibilities of the Audit Committee

- (1) Review the Company's financial reporting to ensure its accuracy and disclose adequate, accurate and complete information.
- (2) Review the Company's internal control system and the internal audit systems to ensure the appropriateness and effectiveness.
- (3) Consider the independence of the internal audit unit and approve the appointment, transfer and dismissal of the chief of the internal audit unit or any other units in charge of the internal audit.
- (4) Oversee that the Company conducts businesses in compliance with the law on securities and exchange, the SET's regulations and notifications and other relevant laws and standards applied to the Company or its businesses.
- (5) Consider, select and nominate an independent person to be the Company's auditor, propose remuneration for the auditor as well as attend a non-management meeting with the auditor at least once a year.
- (6) Consider the related party transactions or transactions that may lead to conflicts of interest to ensure that they are in compliance with the law on securities and exchange, the SET's regulations and notifications and other relevant laws applied to the Company or its businesses and that the transactions are reasonable and for the highest benefits of the Company.
- (7) Prepare the Audit Committee's report, propose to the Board of Directors and disclose it in the Company's annual report. Such report must be signed by the Chairman of the Audit Committee and consisted of at least the following information:
 - (a) an opinion on the accuracy, completeness and credibility of the Company's financial reports;
 - (b) an opinion on the adequacy of the Company's risk management system and internal control systems;
 - (c) an opinion on the compliance with the law on securities and exchange, the SET's regulations and notifications or the laws relating to the Company and/ or its businesses;
 - (d) an opinion on the suitability of the auditor;

- (e) an opinion on the transactions that may lead to conflicts of interest;
 - (f) the number of the Audit Committee's meetings and the attendance of such meetings by each committee member;
 - (g) an opinion or overview comment received by the Audit Committee from its performance of duties in accordance with the charter; and
 - (h) other transactions which, according to the Audit Committee's opinion, should be known to the shareholders and general investors, subject to the scope of duties and responsibilities assigned by the Board of Directors.
- (8) Review and propose to the Board of Directors to consider revising the Audit Committee's roles, duties and responsibilities to be consistent with the circumstances.
- (9) Inspect or question any relevant personnel regarding any related issues under the authorities of the Audit Committee and hire or bring in specialists to assist with the auditing process.
- (10) Hire an advisor or independent person to give opinions or suggestions as appropriate.
- (11) Report to the Board of Directors in order that remedial action be taken within time that the Audit Committee deems appropriate in case the Audit Committee finds or suspects any misconduct as follows:
- (a) a transaction that may cause conflict of interest;
 - (b) any fraud, irregularity or material defect in the internal control system; or
 - (c) any violation of the law on securities and exchange, the SET's regulations and notifications or other relevant laws applied to the Company or its businesses.

If the Board of Directors' Meeting or Executives are not actioning to improved within a reasonable time one of the Audited Committee may found list above to office of the SEC or the SET.

- (12) Consider and approve the annual budget, headcount and necessary resources for the Internal Audit Department/ unit, the annual audit plan and the significant revision of such plan and monitor to ensure the compliance with the approved audit plan and the international standards in internal audit professional. Also, the Audit Committee shall evaluate the performance of the internal auditor annually and attend a non-management meeting with the chief of the Internal Audit Department/ unit at least once a year to discuss on important issues.

- (13) Consider, review and give opinions on the policies on the corporate governance, the social responsibility and the anti-corruption.
- (14) Review and give opinions on the corporate governance assessment and social responsibility reports.
- (15) Review the accuracy of the reference document and self-assessment form on the anti-corruption measure of Thailand's Private Sector Collective Action Coalition Against Corruption (if any).
- (16) Review and propose to the Board of Directors to consider revising the Audit Committee's charter to be consistent with circumstances.
- (17) Report the Audit Committee's performance to the Board of Directors every six months.
- (18) Perform any other acts as assigned by the Board of Directors and accepted by the Audit Committee.

6. **Meeting**

- (1) There shall be a meeting of the Audit Committee at least once every 3 months according to the periodic and preparation of financial reports. The Chairman of the Audit Committee may call a special meeting of the Audit Committee if requested by the Audit Committee, Internal audit, auditor or Chairman of the Board to consider issues that need to be discussed together.
- (2) The Audit Committee shall arrange a specific meeting with the Company's auditor without the participation of the management. The meeting is also held at least once a year, which may be held as a special meeting in addition to the regular meeting. or arrange a meeting with the auditor without the management to participate as part of the regular meeting of the Audit Committee, which may include other agenda items.
- (3) Summoning a meeting of the Audit Committee, Chairman of the audit committee or a person who has been assign send the notification letter together with the agenda and meeting documents to all Audit Committee members at least 5 days in advance of the meeting date so that the Audit Committee has enough time to study the information except in an urgent case to maintain the rights or benefits of the company to be able to notify the meeting by other methods or to set the meeting date earlier.

7. Quorum and Voting

- (1) At the meeting of the Audit Committee at least half of the Audit Committee members should attend the meeting will constitute a quorum. In case the Chairman of the Audit Committee is not present at the meeting or unable to perform duties the Audit Committee members present at the meeting shall elect one of the Audit Committee members to act as the Chairman of the meeting.
- (2) The decision of the meeting shall be made by a majority of votes.
- (3) Member of the Audit Committee is entitled to one vote each, except the Audit Committee which has a stake in any matter will not have the right to vote on that matter to the Chairman of the meeting having the right to vote one more as a casting vote.

8. Remuneration

The Board of Directors determines the Audit Committee's remuneration in accordance with the opinion of the Nomination and Remuneration Committee and propose to the shareholders' meeting for consideration.

This Charter shall be effective from 26 October 2017 onwards.

This Charter was reviewed by the Board of Directors' Meeting No. 1/2021 on 17 February 2021.

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Mr. Chatrchai Tuongratanaphan
Chairman of the Board of Directors
Dohome Public Company Limited