

# Audit Committee Charter

SEN X PUBLIC COMPANY LIMITED



- Translation -

## Audit Committee Charter

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## 1. Objectives

Audit Committee Has been established by the Board of Directors of SENA J Property Public Company Limited (“the Company”) in accordance with the regulations of the Stock Exchange of Thailand (“SET”) and the Company's organizational regulations. the to assist the Board of Directors In performing the duties of the Board of Directors as they are responsible to the shareholders. and to carry out the duties of the audit committee as specified in the various regulations on (1) Financial reporting of the Company, subsidiaries (either through direct or indirect shareholding) and associated companies (hereinafter collectively referred to as “the Company Group”) (2) internal control and internal audit systems; and (3) review compliance with securities and exchange laws. SET REQUIREMENTS and laws related to the business of the Company Group.

## 2. Qualifications of the Audit Committee

2.1 Audit Committee and Chairman of the Audit Committee Appointed by the Board of Directors.

2.2 Audit Committee Consists of at least 3 directors of the Company, all of whom are "Independent Director" from internal management and at least 1 person must have knowledge and sufficient experience in accounting or finance to review the reliability of the financial statements.

2.3 The audit committee has qualifications according to the Securities and Exchange Act, including announcements, rules and/or regulations of the Stock Exchange of Thailand.

Definition and Qualifications of Independent Directors according to the Company's Good Corporate Governance Policy Comply with the rules of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET) as follows:

1. Holding shares not more than 1% of the total number of shares with voting rights of the Company, parent company, subsidiary company, associated company or juristic person who may have conflicts of interest. In this regard, it shall include the shareholding of those who related to that independent director as well.
2. Not being or used to be a director who participates in management, employee, employee, advisor who receives a regular salary, or person with controlling power of the Company, parent company, subsidiary company, associated company, subsidiary



of the same level, or a juristic person who may have conflicts of interest. unless the aforementioned characteristics have been terminated for not less than 2 years prior to the date of appointment.

3. Not being a person who is related by blood or by legal registration in the form of parents, spouses, siblings and children, including the spouses of children of executives, major shareholders, controlling persons. or a person who will be nominated to be an executive or person with control over the Company or its subsidiaries.
4. Do not have or have had a business relationship with the Company, parent company, subsidiary company, associated company or juristic person that may have conflicts of interest. in a manner that may impede the exercise of one's independent judgment including not being or having been a major shareholder Directors who are not independent directors or executives of those who have business relationships with the Company, parent companies, subsidiaries, associated companies or juristic persons that may have conflicts of interest unless having been discharged from the foregoing not less than 2 years prior to the date of appointment.

Business relationship under the first paragraph including making trade transactions that are normally carried out for business operations Renting or renting out real estate Items about assets or services or giving or receiving financial assistance. by accepting or lending, guaranteeing, using assets as collateral for liabilities including other similar behaviors. As a result, the company or the counterparty has debt obligations to be paid to the other party From 3% of the applicant's net tangible assets or 20 million baht or more whichever is lower However, the calculation of such indebtedness shall be in accordance with the method for calculating the value of the connected transaction according to the Notification of the Board of Governors of the Stock Exchange of Thailand. on information disclosure and operations of listed companies on connected transactions, mutatis mutandis includes the debt burden incurred during the 1 year prior to the date of business relationship with the same person.

5. Not being or having been an auditor of the Company, parent company, subsidiary company, associated company or juristic person who may have conflicts of interest and is not a major shareholder Directors who are not independent directors,



executives or managing partner of the audit firm in which there is an auditor of the Company, parent company, subsidiary, associated company or juristic person who may have conflicts of interest. unless the foregoing relationship has been vacated for not less than 2 years prior to the date of appointment.

6. Not being or having been a professional service provider of any kind This includes providing legal advisory services or a financial advisor or property appraiser who receive service fees of more than 2 million baht per year from the Company, parent company, subsidiary company, associated company or juristic person who may have conflicts of interest. including being a major shareholder, a director who is not an independent director Executive or Managing Partner of that professional service provider, unless the aforementioned nature has been vacated for not less than 2 years prior to the date of appointment.
7. Not being a director who has been appointed as a representative of the Company's director major shareholder or shareholders who are related to the major shareholders of the Company.
8. Not operating a business with the same nature and a significant competition with the business of the Company or a subsidiary or not a significant partner in a partnership or a director who participates in the management An employee, an advisor who receives a regular salary or holds shares in excess of 1 percent of the total number of shares with voting rights of another company operating a business of the same nature and in competition with Has implications for the business of the Company or its subsidiaries.
9. Not having any other characteristics that prevent the inability to express independent opinions on the Company's operations.

Independent directors who are qualified according to 1-9 may be assigned by the Board of Directors to make decisions on the operation of the Company, parent company, subsidiary company, associated company, same-level subsidiary. or juristic persons that may have conflicts with a decision in the form of a collective decision (Collective Decision).

### 3. Appointment, term of office and resignation

- 3.1 Board of Directors is the person who appoints the Audit Committee and Chairman of the Audit Committee All members of the Audit Committee must be independent directors.
- 3.2 The Audit Committee is responsible for appointing the secretary of the Audit Committee.
- 3.3 The Audit Committee members are in office for a term of 3 years and the Audit Committee members who vacate the term of office may be reappointed.
- 3.4 The Audit Committee member vacates office upon:
  - 3.4.1 Dead
  - 3.4.2 Resignation
  - 3.4.3 Disqualified to be an audit committee in accordance with this charter or according to the regulations of the Securities and Exchange Commission and/or the Stock Exchange of Thailand
  - 3.4.4 Retired from being a director of the Company
- 3.5 Any member of the Audit Committee who wishes to resign from the position must submit a resignation letter to the Chairman of the Board of Directors. and the Board of Directors be the approver.
- 3.6 When the Audit Committee completes the term of office or is there any reason that the Audit Committee unable to stay until the end of the term Board of Directors would consider it appropriate to immediately appoint a new audit committee member. or at the latest within 3 months from the date the number of members is incomplete to ensure continuity in the operation of the Audit Committee.
- 3.7 New audit committee appointed to replace the old one shall be in the position of the Audit Committee only for the remaining term of the director whom he or she replaces.
- 3.8 In the event that the Audit Committee vacates office as a whole But no new audit committee has yet been appointed. The old Audit Committee shall continue to perform duties until a new Audit Committee is appointed.



#### 4. Scope of power, duties and responsibilities of the Audit Committee

- 4.1 Review the Company's financial reports. and the company group To ensure that financial reports are accurate and adequately disclosed.
- 4.2 Review for the Company and the company group There is an internal control system (Internal Control) and an internal audit system (Internal Audit) that is sufficient, appropriate and effective. by reviewing together with the auditor and consider the independence of the internal audit department as well as to approve the appointment, transfer, termination of the head of the internal audit unit or any other department responsible for internal auditing.
- 4.3 Review compliance with securities and exchange laws. Regulations of The Securities and Exchange Commission Thailand (SEC) and laws related to the business of the Company Group.
- 4.4 Consider, select and nominate an independent person to be the Company's auditor. and propose the compensation of such person Including attending a meeting with the auditor without the presence of the management at least once a year.
- 4.5 Conducting an audit of matters notified by the Company's auditors in the event that the auditor finds any suspicious behavior indicating that the director, manager or person responsible for the Company's operations has committed an offense as defined under the Securities and Exchange Act B.E. 2535 (Securities and Exchange Act). and reports the results of the preliminary audit to the Securities and Exchange Commission (SEC) and the auditor within 30 days from the receipt of notice from the auditor.
- 4.6 Considering and giving opinions on the acquisition or disposal of assets of material transaction (MT) and related parties transaction (RPT) of listed companies to comply with the laws and regulations of the Stock Exchange of Thailand to ensure that such transactions are reasonable and in the best interests of the Company.
- 4.7 Considering details related to the use of funds, including establishing mechanisms to supervise and monitor the use of funds correctly and appropriately in accordance with the disclosed objectives.

- 4.8 Check information on securities holdings of directors In case of doubts about violations of the SET's regulations Regarding Practices Regarding Acquisition or Disposal of Securities by Directors and Employees or if there is a complaint from a third party or in other cases when there is a reasonable cause
- 4.9 Review to ensure that the Company has anti-corruption procedures. Accuracy of Reference Documents and a self-assessment form on anti-corruption measures of businesses under the Thailand's Private Sector Collective Action Coalition Against Corruption (CAC) project, as well as providing recommendations on guidelines for handling whistleblowing and complaints (Whistle Blowing) and appropriate protection measures
- 4.10 Review the Company's risk management policy. policy compliance and appropriate risk management guidelines and productive.
- 4.11 Prepare a report of the Audit Committee to be disclosed in the Company's annual report (Form 56-1 One Report), which must be signed by the Chairman of the Audit Committee and must contain 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 sufficiency of the Company's internal control system
  - (c) pinions on the compliance with the law on securities and stock exchange, the regulations of the Stock Exchange of Thailand, or the laws related to the Company's business.
  - (d) an opinion on the suitability of an auditor
  - (e) an opinion on transactions that may have conflicts of interest
  - (f) the number of Audit Committee meetings and the attendance of such meetings by each member of the Audit Committee;
  - (g) Opinions or overall observations received by the Audit Committee from the performance of duties in accordance with the Audit Committee Charter.
  - (h) Other items that shareholders and general investors should be aware of under the scope of duties and responsibilities assigned by the Board of Directors.
- 4.12 Approve the annual audit plan. and review the performance of the internal audit department in accordance with international standards for the practice of internal auditing professions

- 4.13 Review the Charter of the Audit Committee At least once a year.
- 4.14 Report on performance of the Audit Committee Let the Board of Directors.
- 4.15 Perform any other tasks assigned by the Board of Directors. Assigned with the approval of the Audit Committee

## 5. Meeting

- 5.1 The Audit Committee meets at least once a quarter or 4 times a year, with a predetermined date and time throughout the year. so that the Audit Committee can allocate time to attend every meeting
- 5.2 In summoning meetings of the Audit Committee, The chairman of the audit committee or the secretary of the audit committee As an authorized person, send meeting invitations and meeting documents to the Audit Committee at least 5 working days in advance, unless there is an urgent case to protect the Company's benefits. Able to notify the meeting earlier than scheduled and meetings can be arranged by other methods. The meeting may be held via electronic media in accordance with the law on electronic conferencing. The location of the head office of the company shall be considered as the venue of the meeting. and may send meeting documents electronically with the consent of the Audit Committee.
- 5.3 Audit Committee members who have interests in any matter must not be present at the meeting. and has no right to vote on that matter
- 5.4 At the meeting of the Audit Committee, the presence of not less than one-half of the total number of Audit Committee members is required to constitute a quorum. The Chairman of the Audit Committee presided over the meeting. However, if the chairman of the audit committee is unable to attend the meeting, the audit committee present at the meeting shall elect one director to preside over the meeting.
- 5.5 The Chairman of the Audit Committee may call a special meeting of the Audit Committee. If requested by the Audit Committee Head of Internal Audit Department, Auditor or Chairman of the Board of Directors to consider issues that need to be discussed together



- 5.6 The Audit Committee may invite directors, executives, and auditors to attend meetings from time to time.
- 5.7 The Audit Committee holds meetings with the auditors. without the management meeting at least once a year.
- 5.8 The decision of the Board of Directors meeting shall be made by a majority of votes by the votes of the directors. Each has one vote if the votes are equal. The chairman of the meeting shall have more votes. sound for casting and for any director who has a stake in any matter, has no right to vote in that matter
- 5.9 Secretary of the Audit Committee or an assigned person It is responsible for the preparation of the minutes of the Audit Committee meetings.

## 6. Reporting to the Board of Directors and disclosure

6.1 The Audit Committee is responsible for reporting to the Board of Directors. at regular intervals as to the performance of duties of the Audit Committee as specified in Clause 4 on the performance of duties of the Audit Committee. If found or suspected of the following items or actions This may have a significant impact on the Company's financial position and performance. The Audit Committee shall report to the Board of Directors of the Company. To make improvements within the time that the Audit Committee deems appropriate.

- Conflict of interest transactions
- Fraud or abnormality or significant deficiencies in the internal control system
- Violation of securities and stock exchange laws. SET requirements or laws related to the company's business.

If the Board of Directors or the executive fails to make a rectification within the period under the first paragraph. Any member of the Audit Committee may report any transaction or action under the first paragraph to the Office of the Securities and Exchange Commission. or stock exchange.

6.2 The Audit Committee is responsible for managing the Company. Comply with all requirements on disclosure as stipulated in applicable laws and regulations.



**7. Evaluation of the Audit Committee's performance**

Board of Directors Requires an evaluation of the Audit Committee's performance. The Audit Committee will assess their own performance. and report to the Board of Directors know once a year

**8. Charter Review**

The Audit Committee will review and assess the sufficiency. and the appropriateness of the Charter of the Audit Committee on an annual basis. and report to the Board of Directors for acknowledgment for consideration and approval

**9. Provision of Personal Information (PDPA)**

The audit committee agrees to provide personal information. for the purpose of collection and disclosed in the annual information disclosure form/annual report (Form 56-1 One Report), the Company's website and disclose any other personal information in order to meet the criteria or requirements of the Company Stock Exchange of Thailand The Office of the Securities and Exchange Commission (SEC) and Thailand Securities Depository Co., Ltd. in order to comply with the Personal Data Protection Act.

This Charter was approved by the Board of Directors on 15 December 2025  
Charter of the Audit Committee the effective from January 1, 2026 onwards.