

## Attachment 6 : Report of the Audit Committee

### To Shareholders

The Audit Committee of the Company comprises 4 independent directors who are experts with experiences in accounting and finance, immovable property business and organizational management. Associate Professor Dr.Virach Aphimeteetamrong is the Chairman, while Mr.Anant Gatepithaya, Assistant Professor Aswin Bijayayodhin and Associate Professor Dr.Somjai Phagaphasvivat are members. All members of the Audit Committee have the qualification as specified by the Securities and Exchange Commission, Thailand. The tenure in 2025 is summarized as follows:

#### January 1, 2025 to November 18, 2025

- Mr.Anant Gatepithaya Chairman of the Audit Committee
- Asst. Prof. Aswin Bijayayodhin Director of the Audit Committee
- Assoc. Prof. Dr.Somjai Phagaphasvivat Director of the Audit Committee

#### November 19, 2025 to Present

- Assoc. Prof. Dr.Virach Aphimeteetamrong Chairman of the Audit Committee
- Mr.Anant Gatepithaya Director of the Audit Committee
- Asst. Prof. Aswin Bijayayodhin Director of the Audit Committee
- Assoc. Prof. Dr.Somjai Phagaphasvivat Director of the Audit Committee

In 2025, the Audit Committee has performed its duties as assigned by the Board of Directors and the Audit Committee Charter. The Committee has ensured the oversight of good corporate governance, provided adequate risk management processes and internal control, focusing on transparency and efficient and effective internal audit, in accordance with the Securities and Exchange Commission's best practices. The Audit Committee has performed such responsibilities by exercising its knowledge, ability, and carefulness with sufficient independence to ensure that maximum benefits were delivered to stakeholders in an equal manner. The performance of duties and recommendations were also reported to the Management. In addition, the Audit Committee supervises and monitors the operations of any department to build confidence among stakeholders and encourage the Management to focus on standards, operational safety, and cyber security. In 2025, the Audit Committee held 12 meetings, with details as follows:

- **January 1, 2025 to November 18 2025 : 11 meetings**

List of members	Position	Total attendances
Mr.Anant Gatepithaya	Chairman of the Audit Committee	11
Asst. Prof. Aswin Bijayayodhin	Director of the Audit Committee	11
Assoc. Prof. Dr.Somjai Phagaphasvivat	Director of the Audit Committee	10

- November 19, 2025 to December 31, 2025 : 1 meeting

List of members	Position	Total attendances
Assoc. Prof. Dr.Virach Aphimeteetamrong	Chairman of the Audit Committee (Appointed on November 11, 2025)	1
Mr.Anant Gatepithaya	Director of the Audit Committee	1
Asst. Prof. Aswin Bijayayodhin	Director of the Audit Committee	1
Assoc. Prof. Dr.Somjai Phagaphasvivat	Director of the Audit Committee	1

The Audit Committee has conducted meetings and consulted with the executives, the Internal Audit Section and the external auditor on concerned matters, without the presence of management. Its duties can be summarized as follows:

### 1. Review of Financial Report and Non-Financial Performance

The Audit Committee has jointly with the executives, the Internal Audit Section and the auditor, reviewed Supalai Public Company Limited's quarterly financial statements as well as its consolidated financial statements of 2025 on a quarterly basis to the independence in performing the duties and the expression of opinion of the auditor. The auditor has also been asked about the correctness, relevant accounting policies and completeness of the financial statements, adjustment of significant accounting items, key audit matters, including accounting estimates, which would have impact on the financial statements, the sufficiency and the appropriateness of the account recording methods and the scope of the audit. Accordingly, the disclosure of information in a correct, complete and sufficient manner with the independence of the auditor ensured that the preparation of financial statements has been made according to the provisions of the laws and accounting standards in line with the Generally Accepted Accounting Principles, the accounting system and the financial statements are, therefore, correct and reliable. In addition, the information has been disclosed in the financial statements sufficiently and timely for the benefits of investors or users of the financial statements.

The Audit Committee has reviewed reports on the operational results of various departments by comparing their plans and their operational results. It has made inquiries on problems, while providing opinions and considerations regarding management guidelines to ensure that the implementation of such guidelines has been made in an appropriate and transparent manner.

## 2. Risk Management Review

The Audit Committee has reviewed risk management, action plans and risk management guidelines in accordance with the principles set out in the Risk Management Policy in order to reduce the potential impact to an acceptable level and has also considered and reviewed the effectiveness and appropriateness of risk management processes arising from internal and external factors of the Company and monitored the progress of key risk management by considering and identifying risk factors that cover the operation and likelihood of impact from risk management. This is to ensure that the Company systematically assesses significant risks and promotes knowledge and understanding for all employees of the organization. A risk management awareness test concerning the risks that may be encountered in their work is conducted so that employees at each level acknowledge their roles and duties and are aware of responsibilities for establishing an effective internal control system of the organization, which is an important mechanism for creating value for the business.

## 3. Review of Internal Control System

The Audit Committee has jointly reviewed the internal control system with the auditor, The Secretary of the Audit Committee, and the Internal Audit Section every quarter in terms of operation, resource use, property care, error and damage prevention or mitigation, leaks of sensitive information, or potential of fraud, reliability of financial reports and compliance with laws, regulations and requirements. Such a review has been conducted to assess the sufficiency and suitability of the internal control system in accordance with the internal audit standards and the guidelines prescribed by the Securities and Exchange Commission, Thailand and the Stock Exchange of Thailand in order to cover the monitoring of cybersecurity performance of the Company's information systems. In addition, the Audit Committee continuously raises awareness to promote morality, ethics, code of conduct, anti-corruption and internal control with employees. A cybersecurity awareness training courses and test is conducted so that all employees gain knowledge and understanding and are ready to deal with unexpected events in the present, under the supervision of the Technology and Cybersecurity Committee. It also considered the audit results according to the approved audit plan and reported the audit results, whereby the management of the Company has monitored and ensured that there were correction and improvement in accordance with the recommendations of the Audit Committee on a continual basis. It shall adjust and improve the internal control system to be in line with changing circumstances. From the internal audit results, there has no weakness or defect in the internal control system which may materially impact business operations of the Company.

In 2025, The Audit Committee is of the opinion that the Company has sufficient and suitable internal control system and risk oversight for business efficiency. In addition, the auditor has assessed the internal control system and not found significant weakness which may have impact on the Company's financial statements.

#### **4. Review of Compliance with Business Related Laws**

The Audit Committee has reviewed the compliance with the Stock Exchange of Thailand (SET) and the Securities and Exchange Commission's Rule of Practice and other laws related to the business of the Company to ensure transparency and auditability. The Audit Committee did not receive any reports from the auditor, allegation from outside, management's information disclosure and Internal Audit Section on non-compliance that would significantly affect the Company. It could be concluded that the Company has effective control of legal compliance and there is no non-compliance that would significantly affect it.

#### **5. Review of Connected Transactions or Transaction which might Contain Conflicts of Interest**

The Audit Committee has reviewed connected transactions or those which might contain conflicts of interest. The Audit Committee is of the opinion found that information in these transactions has been thoroughly and sufficiently disclosed. Such information comprises of actual trading transactions which are general and reasonable businesses with no conflict of interest and in compliance with the requirements of the Securities and Exchange Commission, Thailand (SEC) and the Stock Exchange of Thailand (SET). In 2025, there is no transaction qualified as connected transaction or any possible transaction with conflict of interest that needs approval from the Annual General Meeting.

#### **6. Review of Implementation of Anti-Corruption Policies and Measures**

The Audit Committee has reviewed the internal control system, including governance of compliance with anti-corruption policies and measures and the establishment of preventive approaches of potential corruption. Channels for complaints and whistleblowing about corruption, misconduct or violation of code of conduct are provided through the Company's website and email address, along with implementing appropriate measures to handle complaints and protect whistleblowers. These actions enable the Audit Committee and the Internal Audit Section to timely and identify any irregularities within the Company. Anti-corruption promotion and communication activities are organized, The Company participated as a guest speaker and inviting business partners participate in the seminar "Road to Certify with CAC and CAC Change Agent" on the topic of "Transparent Business Chain for Sustainable Thai Business", in order to plan and prepare documents for applying the certification for membership in the Thai Private Sector Collective Action Against Corruption (CAC), by the Thai Institute of Directors (IOD). The results of the internal audit showed no significant weaknesses or deficiencies in the internal control system in accordance with anti-corruption policies and measures.

The Audit Committee is of the opinion that the Company has the internal control system and Implementation supervision in accordance with appropriate anti-corruption policies and measures. Additionally, the Company has been a continuous member of the Thai Private Sector Collective Action Against Corruption

(CAC) for 4<sup>th</sup> consecutive years and the CAC Change Agent Award 2025 for the 4<sup>th</sup> consecutive years as well.

## **7. Review of Charters of the Audit Committee and Charters of the Internal Audit Section**

The Audit Committee reviewed its Charter to be suitable, in accordance with its newly established duties and responsibilities as well as relevant legal provisions by performing its duties with due care, independence and transparency for maximum benefits of the Company. Accordingly, the Audit Committee was confident that the financial statements of Supalai Public Company Limited and its subsidiaries were correct, reliable and in accordance with generally accepted accounting principles. Also, its financial reporting standards have been adopted according to the risk management as well as effective and sufficient internal control system, while being consistent with relevant laws and official requirements in all respects.

The Audit Committee has reviewed the Charter of the Internal Audit Section to ensure its suitability and consistency with the responsibilities of the Internal Audit Section as the Charter would be used as operational guidelines. This will also raise awareness of the importance of corporate governance.

## **8. Oversight of Internal Audit**

The Audit Committee has tasked with the oversight of the Internal Audit Section, which covers the unit's key operations, scope of duties and responsibilities as well as its independence in performing audit, the organizational and workforce management. The Audit Committee reviews and approves an annual audit plan for 2025, established in accordance with risk assessment results from various departments, also reviewed audit results, while providing operational advice to the Internal Audit Section on an ongoing basis. This is to ensure that internal auditing has been conducted in compliance with international standards, compliance with sustainability guidelines and the professional practice framework for enhanced efficiency. In addition, the Audit Committee keeps track of corrective actions with a focus on significant issues in audit reports on a quarterly basis.

The Audit Committee is of the opinion that the Company has implemented the internal audit system and information management in a sufficient, suitable and effective manner. The Internal Audit Section has been able to perform its duties independently while offering consultation information which have contributed to the Company's effective decision making to improve business efficiency.

## **9. Consideration to Appoint the Auditor and Auditing Fee**

The Audit Committee considered selecting and proposing to appoint the auditor and determine the auditing fee for the year 2025 by taking into consideration the performance of the previous year of the auditor in compliance with the assessment criteria of the Company in terms of the auditor's qualifications, independence in performing duties, quality and standards of work, which are

satisfactory and the auditor has possessed the qualifications in line with the Notification of the Securities and Exchange Commission, Thailand and the Stock Exchange of Thailand (SET). Therefore, the Audit Committee resolved to propose to the Board of Directors to nominate to the Annual General Meeting of Shareholders for further appointment EY Office Limited as auditor of the Company and the proposed audit fee of the financial statements of 2025 is reasonable and appropriate for the scale and nature of the business.

In conclusion, the Audit Committee has performed its duties and responsibilities as outlined in the Charter with knowledge, skills, duty of care, and sufficient independence as well as expressing opinions and suggestions for the benefit of all stakeholders equally. The performance of the Audit Committee was evaluated both at the committee level and individual member level in accordance with the "Good Practices of the Stock Exchange of Thailand" to ensure that its operations are effective and achieve the intended objectives. The Audit Committee deems that the Company's financial statements are accurate, reliable and compliant with generally accepted accounting standards with adequate and timely disclosure. In addition, operations are performed in accordance with the requirements relating to business operations and the good internal control system and risk management are provided by monitoring new situations and risks to be prepared for new potential risks in the present and in the future. The internal control system is provided sufficiently and appropriately for business operations.

*Virach Aphimeteetamrong*

(Assoc. Prof. Dr. Virach Aphimeteetamrong)  
Chairman of the Audit Committee