

Headline: Notification of Renewal for the term of Audit Committee and Form to Report on Names of Members and Scope of Work of the Audit Committee (F24-1)

Security Symbol: LTMH

Announcement Details

Form to Report on Names of Members and Scope of Work of the Audit Committee (F24-1)

Date of shareholders/board resolution 21-Apr-2026

The Audit Committee is consisted of

No	Audit Committee's Position	Full Name	Remaining term in office (year)
1	CHAIRMAN OF AUDIT COMMITTEE	Mr.SOMSAK PRATOMSRIMEK	3 Year
2	AUDIT COMMITTEE	MissTHACHANUN TECHASOMBOORANAKIT	3 Year
3	AUDIT COMMITTEE	MissLALINTHIP YIAMPHOLPHAT	2 Year
4	SECRETARY OF THE AUDIT COMMITTEE	MissANONGNART AIMSAMRARN	

The order of audit committee number(s) that has/have adequate expertise and experience to review creditability of the financial reports. 1, 3

Scope of duties and responsibilities of the audit committee to the board of director

- 1) Review the Company's and its subsidiaries' financial reports to ensure they are accurate and provide adequate disclosure, in compliance with accounting standards and financial reporting standards as required by law. This involves coordinating with external auditors and management responsible for preparing both quarterly and annual financial reports. The Audit Committee may recommend that auditors review or examine any items deemed necessary and significant during the Company's audit.
- 2) Consider and approve the annual budget, manpower, and resources necessary for the operations of the Internal Audit Department. This includes approving the annual audit plan, reviewing any plan revisions, and supervising the department's performance to ensure alignment with the approved plan and international professional standards for internal auditing. The Committee shall assess the quality of internal audit performance annually and meet with the Head of Internal Audit to discuss significant issues at least once a year without the presence of management.
- 3) Review the adequacy and effectiveness of internal control, risk management, and internal audit systems for the Company and its subsidiaries in coordination with external and internal auditors. The Committee shall assess the independence of the Internal Audit unit and provide approval regarding the appointment, transfer, dismissal, and remuneration of the Head of Internal Audit or any other unit responsible for internal auditing. This includes approving audit plans and assigning tasks to internal audit staff to support the Committee's work.
- 4) Review the Company's compliance with the Securities and Exchange Act, regulations of the Stock Exchange of Thailand (SET), laws applicable to the Company's business, and related standards. This includes ensuring that subsidiaries comply with the established control policies and corporate governance mechanisms in which the Company has invested.
- 5) Consider, select, and nominate independent persons to serve as the Company's external auditors and propose their remuneration. Consideration shall be based on credibility, resource adequacy, the audit firm's workload, and the experience of the personnel assigned to the audit, as well as past performance. The Committee also considers the dismissal of auditors and presents such recommendations to the Board of Directors for further approval. Furthermore, the Committee shall coordinate with auditors regarding audit objectives, scope, approach, plans, findings, and material issues, and meet with them without management's presence at least once a year.
- 6) Review the audit scope and methods proposed by the external auditors, including the reasons for any audit plan changes (if any). The Committee may suggest that auditors review or examine specific items deemed necessary and significant during the audit of the Company and its subsidiaries. Additionally, the Committee shall review the auditor's management letter and monitor the implementation of recommended improvements.
- 7) Review and provide opinions on Related Party Transactions (RPT) or transactions that may involve conflicts of interest, ensuring compliance with the law, relevant regulations, and SET requirements. This is to ensure that such transactions are reasonable and in the best interest of the Company.
- 8) Prepare the Audit Committee's Corporate Governance Report, to be disclosed in the Company's annual report and signed by the Chairman of the Audit Committee. The report should contain at least the following information:
 - (1) Opinions on the accuracy, completeness, and reliability of the Company's financial reporting and disclosure process.
 - (2) Opinions on the adequacy of the Company's internal control and risk management systems.
 - (3) Opinions on compliance with the Securities and Exchange Act, SET regulations, or laws related to the Company's business.
 - (4) Opinions on the suitability of the external auditor.

- (5) Opinions on transactions that may involve conflicts of interest.
- (6) The number of Audit Committee meetings and the attendance record of each member.
- (7) Overall opinions or observations received by the Committee from performing its duties according to the Charter.
- (8) Any other reports that shareholders and general investors should be aware of within the scope of duties assigned by the Board of Directors.
- 9) Review and provide opinions on policies related to the Audit Committee's authority, such as accounting policies, corporate governance policies, and Corporate Social Responsibility (CSR) and Anti-Corruption policies.
- 10) Review and monitor risk management results, including assessing risk management performance from the Risk Management Working Team at least once a quarter. The Working Team must include at least one Executive Director.
- 11) Assess the adequacy and efficiency of coordination between the external auditors and internal auditors.
- 12) Perform any other tasks assigned by the Board of Directors with the Audit Committee's consent, such as reviewing financial management and risk management policies, reviewing management's compliance with the Code of Business Conduct, and reviewing significant public reports required by law, such as Management's Discussion and Analysis (MD&A).
- 13) Regularly report the Committee's activities to the Board of Directors, including:
 - (1) Minutes of Audit Committee meetings, clearly stating the Committee's opinions on various matters.
 - (2) Reports on opinions regarding financial reports, internal audits, and risk management.
 - (3) Any other reports deemed necessary for the Board's acknowledgement.
- 14) Exercise the authority to investigate and inquiry into any matters where there are indications of significant impact on the Company's reputation, financial position, operating results, or shareholder interests, such as:
 - (1) Transactions involving conflicts of interest.
 - (2) Suspected fraud, irregularities, or significant deficiencies in the internal control system.
 - (3) Suspected violations of the Securities and Exchange Act, SET regulations, or laws relevant to the Company's business.

If the Audit Committee reports such matters to the Board and discusses necessary rectifications, but finds that the actions are ignored without reasonable cause, any member of the Audit Committee may report such findings to the SEC or the SET.
- 15) Handle suspected misconduct reported by the external auditor regarding directors, managers, or persons responsible for the Company's operations as specified by law. Upon notification, the Audit Committee shall investigate and report the preliminary findings to the SEC or the SET and the external auditor within 30 days from the date of notification.
- 16) Authority to seek independent professional advice from other professional consultants when deemed necessary at the Company's expense, to ensure the successful completion of duties under its responsibility.
- 17) Authority to invite directors, executives, department heads, or employees to discuss or answer inquiries from the Audit Committee.
- 18) Review the Company's internal processes regarding whistleblowing, complaints, and compliance with Anti-Corruption policies and relevant laws, ensuring they meet international standards and are robust, appropriate, up-to-date, and efficient.
- 19) Perform any other operations as assigned by the Company's Board of Directors.

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 committee as stated above meet all the requirements of the Stock Exchange of Thailand

Signature _____
 (MR.THANUT TECHALERT)
 DIRECTOR

Authorized to sign on behalf of the company

Signature _____
 (MissSUPHATTAKIT JETTHAVEEKIJ)
 DIRECTOR

Authorized to sign on behalf of the company

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