

For Deliberation of Agenda Item 8: To Consider and Approve the Appointment of the External Auditor and Determination of the Audit Fee For 2026

Information of the External Auditors and Audit Fees for the year 2026

The Board of Directors agreed to appoint the Company's auditor and to determine the auditing fees for the year 2026, which have already been agreed by the Audit and Corporate Governance Committee, to propose to the Shareholder's meeting as follows:

1. Appointing auditors of KPMG Phoomchai Audit Ltd., as name listed below. Anyone of them shall be empowered to audit and express their opinion on the financial statement for the year 2026.

	<u>Names</u>	<u>CPA Registration No.</u>	<u>Service Period</u>
1) Mr. Bunyarit	Thanormcharoen	7900	1 year (2025)
2) Ms. Thanyalux	Keadkeaw	8179	-
3) Ms. Orawan	Chunhakitpaisan	6105	-
4) Ms. Chanarat	Chanwa	9052	-
5) Mr. Treerawat	Witthayaphalert	11464	-

KPMG Phoomchai Audit Ltd. and the persons proposed as auditor of the Company are not shareholder and have no relationship or any interest with the Company and subsidiaries, executives, major shareholders or related persons, in a way that may impact their performing task independently.

2. Determining the Company's audit fee for 2026 from KPMG Phoomchai Audit Ltd. as follows:

	<u>Year 2025 (THB)</u>	<u>Year 2026 (THB)</u>
1) Audit fee	3,050,000	3,050,000
2) Non audit fee	-	-

The audit fee of 2026 is same as that of the year 2025.

3. Acknowledgement of the audit fee for the 2026 of the Company's subsidiaries audited by KPMG Phoomchai Audit Ltd. in Thailand and other firms in overseas, the fees of which are borne by each subsidiary as follows:

<u>Audit fee</u>	<u>2025 (THB)</u>	<u>2026 (THB)</u>
1. Audit fees of the Company's subsidiaries in Thailand		
- Number of subsidiaries	41 companies	41 companies
- Amount of fee	6,624,000	6,674,000
2. Audit fees of the Company's subsidiaries in overseas		
- Number of subsidiaries	4 Companies	4 Companies
- Amount of fee	582,400	585,320
Total audit fees of the subsidiaries	7,206,400	7,259,320

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List of subsidiaries audited by KPMG Phoomchai Audit Ltd. and other firms (in case of subsidiaries in overseas)

Subsidiaries in Thailand total of 41 companies

- 1) Central World Co., Ltd.
- 2) Central Pattana Khon Kaen Co., Ltd
- 3) CPN Pattaya Co., Ltd.
- 4) Central Pattana Residence Co., Ltd.
- 5) Bangna Central Property Co., Ltd.
- 6) Central Pattana Nine Square Co., Ltd.
- 7) Central Pattana Development Co., Ltd.
- 8) CPN Korat Co., Ltd.
- 9) Central Pattana Rama 2 Co., Ltd.
- 10) Central Pattana Rattanathibet Co., Ltd.
- 11) Central Pattana Realty Co., Ltd.
- 12) Central Pattana Rama 3 Co., Ltd.
- 13) CPN Rayong Co., Ltd.
- 14) Thai Business Fund 4
- 15) Central Food Avenue Co., Ltd.
- 16) Central Pattana Chiangmai Co., Ltd.
- 17) CPN Global Co., Ltd.
- 18) CPN City Co., Ltd.
- 19) CPN Complex Co., Ltd.
- 20) CPN Residence Khon Kaen Co., Ltd.
- 21) C.S. City Co., Ltd.
- 22) CPN Estate Co., Ltd.
- 23) Suanlum Property Co., Ltd.
- 24) Phraram 4 Development Co., Ltd.
- 25) Sala Daeng Property Management Co., Ltd.
- 26) CPN REIT Management Co., Ltd.
- 27) Dara Harbour Co., Ltd.
- 28) CPN Pattaya Hotel Co., Ltd.
- 29) CPN Residence Management Co., Ltd.
- 30) CPN Village Co., Ltd.
- 31) Chanakun Development Co., Ltd.
- 32) Bayswater Co., Ltd.
- 33) CentralPattana Life Co., Ltd.
- 34) Phruksachart Property Co., Ltd.
- 35) Siam Future Development Plc.

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- 36) Petchkasem Power Center Co., Ltd.
- 37) Ekkamai Lifestyle Center Co., Ltd.
- 38) Siam Future Property Co., Ltd.
- 39) Ratchayothin Avenue Co., Ltd.
- 40) Ratchayothin Avenue Management Co., Ltd.
- 41) Phenomenon Creation Co., Ltd.

Subsidiaries in overseas total of 4 companies

- 1) Global Retail Development & Investment Limited
- 2) CPN Ventures Sdn. Bhd.
- 3) Central Plaza i-City Real Estate Sdn. Bhd.
- 4) CPN Global Vietnam

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Information on auditors' profile for the year 2026

3. Mr. Bunyarit Thanormcharoen: CPA Registration No. 7900



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Bunyarit has more than 30 years of experience providing professional audit and assurance services to large multinational clients, reporting in accordance with IFRS and experience in managing global audit in a variety of industries. His strengths and accomplishments include simultaneous coordination with KPMG offices to serve multinational clients and his experience also includes working with clients in the energy, construction, consumer market, real estate, logistic industry, automotive industry, electronic industry, leasing, advertising, industrial products sectors both trading and manufacturing businesses, and both listed companies and private companies.
- Education : Bachelor degree of Business Administration, Assumption University
: Master degree of Accounting, Chulalongkorn University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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2. Ms. Thanyalux Keadkeaw: CPA Registration No. 8179



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Thanyalux has more than 20 years of experience providing audit services. She has audit experience in diversified industries covering several large multinational groups and listed companies, which include statutory audits under local regulations, annual audit of financial statements of multinational clients which requires awareness of IFRS, and understanding of group systems.
- Education : Bachelor degree of Accounting, Thammasat University
: Master degree of Administrative, Thammasat University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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3. Ms. Orawan Chuhakitpaisan: CPA Registration No. 6105



- Position : Partner, Audit & Assurance
: Head of Audit & Assurance
KPMG Phoomchai Audit Ltd.
- Experiences : Orawan has more than 26 years of experience providing financial statement audit service to the listed and non-listed companies in various industries such as financial institution and consumer finance, industrial manufacturing, pharmaceuticals, and food & beverage. Her experience also includes being Head of Audit and Assurance (2021 - present), being Audit Quality and Methodology Partner leading several quality initiatives within audit function (2014 - 2021) and participating in the secondment program with KPMG Philadelphia in the U.S. for 5 years, etc.
- Education : Bachelor degree of Accounting, Thammasat University
: Master degree of Accounting, Chulalongkorn University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
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4. Ms. Chanarat Chanwa: CPA Registration No. 9052



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Chanarat has more than 20 years of experience providing financial statement audit service to the listed and non-listed companies in various industries such as real estate, education, consumer, logistic, and hotel, which include statutory audits under local regulations, annual audit of financial statements of multinational clients which requires awareness of IFRS and understanding of group systems and participating in the secondment program with KPMG in the U.S.
- Education : Bachelor degree of Accounting, Thammasat University
- Professional associations/ Licenses : Member of Thailand Federation of Accounting Professions
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5. Mr. Treerawat Witthayaphalert: CPA Registration No. 11464



- Position : Partner, Audit & Assurance at KPMG Phoomchai Audit Ltd.
- Experiences : Treerawat has more than 17 years audit experience providing services for clients in both local and international companies across a wide range of industries in accordance with various accounting frameworks, including Thai GAAP and IFRS. Take care group of companies listed on the Stock Exchange of Thailand (SET), and other group of companies and also being an auditor for companies operating international businesses which must prepare financial statements in accordance with the International Financial Reporting Standards (IFRS).
- Education : Bachelor degree of Business Administration, Assumption University
- Professional associations/
Licenses : Member of Thailand Federation of Accounting Professions
: Certified Public Accountant, Thailand
: Certified Internal Audit, The Chartered Institute of Internal Auditors
: Authorized Auditor of the Securities and Exchange Commission, Thailand
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