

Audit Committee Report

Dear Shareholders

The Audit Committee of Peer for You Public Company Limited consists of three independent directors. All members are qualified professionals and fully meet the requirements set forth in the Audit Committee Charter, in compliance with the regulations of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET).

In 2025, the Audit Committee held a total of six meetings to consider various matters. The members and their meeting attendance are as follows:

Name	Position	Number of Attendance
1. Mr. Supreedee Nimitkul 1)	Chairman of the Audit Committee	5/5
2. Mr. Kosol Phosuwan 2)	Chairman of the Audit Committee	1/1
2. Mr. Priyong Teerasathian 3)	Audit Committee Member	6/6
Mr. Worasak Kriengkamol	Audit Committee Member	6/6
3. Ms. Supitcha Chumpusueb 4)	Audit Committee Member	0/0

Remark: ¹⁾ Resigned from the position of director on September 5, 2025

²⁾ Appointed to the position of director on November 7, 2025

³⁾ Resigned from the position of director on December 2, 2025

⁴⁾ Appointed to the position of director on February 20, 2026

The Audit Committee has performed its duties independently, within the scope of responsibilities as specified in the Audit Committee Charter. The key activities can be summarized as follows:

- **Review quarterly financial statements and annual financial statements of the Company and its subsidiaries**

The Audit Committee has reviewed the financial statements, financial analysis reports and quarterly and annual operating results of the Company and its subsidiaries by inquiring into important information and considering important accounting policies together with the Company's management and auditors

The audit committee believes that financial reports are prepared in accordance with financial reporting standards and are inherently reliable, including full disclosure of information in the financial statements and notes to the financial statements

- **Review related transactions or transactions that may cause conflicts of interest**

The Audit Committee considers related party transactions or transactions that may have conflicts of interest of the Company, including reviewing the disclosure of such information to be correct and complete in accordance with the requirements and practices set by the Securities and Exchange Commission and other relevant agencies to ensure that such transactions are reasonable, transparent, and have adequate disclosure, are in accordance with the principles of good corporate governance, and are of the utmost benefit to the Company

- **Review compliance with relevant rules, laws or other regulations**

The audit committee reviews and supervises the company's operations in accordance with the rules and regulations of the Securities and Exchange Commission Office and the Thai Stock Exchange, as well as any other laws and regulations related to the company's business operations, to ensure full compliance with these rules

- **Review the adequacy of the internal control system**

The Audit Committee has conducted an audit to ensure that the Company has a good and effective internal control system, including considering the audit results and carefully assessing the adequacy of the Company's internal control system. In addition, it has continuously monitored for corrections and improvements based on the recommendations of the Audit Committee to ensure that the Company has an internal control system that is appropriate and sufficient for effective operations

- **Review internal audit performance**

The Audit Committee has reviewed the performance of the Internal Audit Department by considering its duties and responsibilities to ensure compliance with international standards and providing recommendations to enhance operational efficiency. This is to ensure that internal audit activities are conducted independently, efficiently and effectively, which will help the Company operate in accordance with its goals efficiently and transparently

- **Consider selecting and proposing the appointment of the Company's auditor for the year 2024**

The Audit Committee has considered the selection, nomination and proposal of the remuneration of the auditors for the year 2025 to the Board of Directors for submission to the shareholders' meeting. The Committee has considered the standards of performance and consultation, including the appropriateness of the remuneration, as well as the knowledge, expertise and experience in auditing the Company's business

The Audit Committee resolved to propose to the Board of Directors to seek approval from the shareholders' meeting to appoint auditors from Dharmniti Public Company Limited as the Company's auditors for the year 2025, considering their independence, knowledge, ability, and quality of the audit results in the past year to ensure that the audit of the Company's financial statements is correct and up to standard

- **Performance evaluation of the Audit Committee for the year 2024**

The Audit Committee reported its performance to the Board of Directors on a quarterly basis and provided useful recommendations for the management's administration, which the management made appropriate improvements. This reflected that the Audit Committee had performed its duties completely as assigned, using its knowledge, skills, and operating with due care, caution, and sufficient independence. In addition, it provided constructive opinions and recommendations to maximize the benefits for all stakeholders

The Audit Committee conducts an annual self-assessment of its performance to ensure that it has fully discharged its duties in accordance with the scope defined in the Audit Committee Charter, as well as the responsibilities assigned by the Board of Directors. The Committee places emphasis on promoting good corporate governance and maintaining an adequate internal control system. In doing so, it takes into account the best interests of shareholders and stakeholders, while also overseeing management to ensure that they perform their duties in accordance with the Company's policies with honesty, integrity, and adherence to good governance principles.

In 2025, the audit committee believes that the board of directors, executives, and executive committee are committed to performing their duties professionally and achieving the company's goals with high quality. The company has prepared complete and reliable financial reports and disclosures that comply with generally accepted accounting principles. The internal control and audit system is effective, sufficient, and appropriate, including effective risk management. The company's operations strictly comply with the relevant rules and regulations of SEC and SET.

-Signed-

(Mr. Supreedee Nimitkul)

Chairman of the Audit Committee