



1. Powers of the Audit Committee

- 1.1 To lay down collaborative measures with a view to achieving a harmonized understanding between the auditors, board of directors and internal audit units.
- 1.2 To consult specialists or advisors of the Company (if any), or to hire external advisors or specialists where necessary at the expense of the Company.
- 1.3 To have the power to call upon executive officers, the management or relevant employees of the Company to give statements or opinions as well as to attend meetings or send documents which are deemed as relevant, and also to have access to data at every organizational level.
- 1.4 To have the power to conduct an examination of relevant persons or relevant matters within the scope of powers and duties of the Audit Committee.

2. Duty and responsibility scope of The Audit Committee

- 2.1 Review the company's financial statements to ensure that they are accurate and adequate by reviewing the company's major accounting policies, and supervising information disclosure in such manner complying with Thai Financial Reporting Standards.
- 2.2 Review the company's internal control system to ensure that it is suitable and review fraud and corruption prevention and internal audit system to ensure that they are effective.
- 2.3 Review operational independence of the internal audit office; approve, appraise, appoint, transfer, or dismiss the chief of internal audit office or any other office responsible for internal audit operations. Supervise to ensure that chief of internal audit office has sufficient education, experiences, and training, adequate to such internal audit operations.
- 2.4 Grant approval to the Internal Audit Charter.
- 2.5 Grant approval and monitor the progress made in relation to the internal audit plan.
- 2.6 Review to ensure that the company duly follows the laws on securities and stock exchange, the regulations of The Stock Exchange of Thailand, and the laws concerning the company's business operations.



THANULUX PUBLIC COMPANY LIMITED

บริษัท อนุลักซ์ จำกัด (มหาชน)

- 2.7 Review, select, nominate and/or dismiss independent persons to serve as the company auditor, and propose related remuneration. Also take part in joint meeting with the company auditor, in the absence of the management for at least once a year.
- 2.8 Review connected transactions or transactions with possible conflict of interests, to ensure that they follow the laws, the regulations of The Stock Exchange of Thailand, and the notification of The Capital Market Supervisory Board and that they are justified and are of maximum benefits to the company.
- 2.9 Prepare the report by The Audit Committee and disclose it in the company's annual report. Said report requires the signature of the Audit Committee Chairman, and needs to contain at least the following information:
 - a. Opinion regarding the accuracy, complete coverage and reliability of the company's financial statements.
 - b. Opinion regarding the adequacy of the company's internal control, fraud and corruption and the risk management system.
 - c. Opinion regarding the practices in compliance with the laws on securities and stock exchange, the regulations of The Stock Exchange of Thailand, or other laws concerning the company's business operations.
 - d. Opinion regarding the suitability of the company auditor and the chief of internal audit office.
 - e. Opinion regarding the transaction with possible conflict of interests.
 - f. The number of The Audit Committee's meeting and the attendance record of each member.
 - g. Overall opinion or comment provided by The Audit Committee out of its practices in accordance with the charter.
 - h. Other items deemed to benefit the shareholders and general investors, in accordance with the authority and duty scope assigned by The Board of Directors.
- 2.10 During the course of its duty, should The Audit Committee come across or have any doubt



relating to below transactions that they may significantly affect the company's financial position or performances, they are then required to report the matter to The Board of Directors, in order for necessary remedial actions to be taken within the timeframe decided upon by The Audit Committee.

- a. Transaction incurring conflict of interests.
 - b. Significant fraud and corruption, irregularity or deficiency within the internal control system.
 - c. Breach of laws concerning securities and stock exchange, the regulations of The Stock Exchange of Thailand, and other laws concerning the company's business operations.
- 2.11 In the case where The Board of Directors or the management fail to rectify the items within the timeframe assigned by The Audit Committee, any member of The Audit Committee may report said problems to The Securities and Exchange Commission or The Stock Exchange of Thailand.
- 2.12 Encourage and follow-up to ensure that the company has effective risk management system.
- 2.13 Supervise to ensure that the company has adequate channel to take care of complaints or tips relating to suspicious or improper items contained in the financial statements or fraud and corruption. At the same time, ensure that the company has protective confidential measurement for whistleblower, transparency and independence investigation process, and appropriate follow up.
- 2.14 Supervise to ensure that the company implements adequate management system in accordance with the good corporate governance practice.
- 2.15 Review, revise and amend the Audit Committee Charter for further submission to The Board of Directors for approval.
- 2.16 Implement self-appraisal review at least once a year.
- 2.17 Engage in other acts as assigned by The Board of Directors and deemed justified by The



THANULUX PUBLIC COMPANY LIMITED
บริษัท อนุลักษณ์ จำกัด (มหาชน)

Audit committee in accordance with company regulations and the law.

- 2.18 In carrying out its above duties, The Audit Committee is directly responsible to The Board of Directors, who in turn is responsible to the shareholders and general investors.
- 2.19 The Audit Committee holds monthly meetings. A meeting schedule has been set in advance for the entire year. Joint meetings are also held with the management to discuss and exchange opinions relating to the Company's businesses. In addition, at least one joint meeting is held with the management and company auditor each year to inquire on issues identified by the audit of Company financial statements. The Audit Committee reports its performance results to the Board of Directors regularly every quarter and reports to the shareholders as stated in the Annual Report.