

Auditor's name, Details of audit fees for the year 2024 and a list of subsidiaries that use the same auditor

Pursuant of the Public Limited Company Act B.E. 2535 (included amended) and Article 58 of the Articles of Association of the Company, provided that the appointment of the auditor and the audit fee shall be considered and approved by the Annual General Meeting of Shareholders, and Article 59 of the Articles of Association of the Company, which stipulate that the Annual General Meeting of Shareholders shall determine an audit fee of the Company each year. In addition, a notification from the Capital Market Supervisory Board, TorJor. 75/2561 imposes limits on an appointment of individual external auditors (but not the audit firm) at listed companies to no more than seven fiscal years, therefore, other individual external auditors from the same audit firm shall be appointed. However, the auditor shall be re-appointed after five fiscal years interval break.

The Board of Directors' Meeting No. 1/2024 held on 20 February 2024, has considered it appropriate to propose the Shareholders' Meeting to appoint the auditors from Proud in Pro Company Limited (**Proud in Pro**), which have long experience and expertise in accordance with international standards, as the auditors of the Company for the year 2024.

	<u>Name</u>	<u>License No.</u>	<u>Number of year auditing for the Company</u>
1.	Ms. Sansanee Poolsawat	6977	3 year (Start signing 2021)
2.	Mr. Theerayut Panyathaweesub	6553	never signed on the Company's financial statement
3.	Ms. Witita Sujitranuch	7408	never signed on the Company's financial statement

The names of the above three certified public accountants are on the list of the auditors approved by the Office of the Securities and Exchange Commission, which are auditors from Proud in Pro, who is the inspector and comment on the Company's financial statements and signing the audit report. In case those three auditors are not able to perform their work, Proud in Pro would appoint its proper, qualified and certified auditor to perform the audit and express an opinion on the Company's financial statements in their place.

In addition, the meeting was requested to consider and propose to the Board of Directors' meeting. and the Annual General Meeting of Shareholders to consider and approve the remuneration of the auditors for the year 2024, at the total amount of 1,405,000 Baht consisting of:

Description	2023	2024 (year proposed)
● Audit Fee	1,180,000	1,355,000
● Non-audit fee	-	50,000*
Total	1,180,000	1,405,000

* Review BOI

However, the increase in auditing fees to support the company's growth plans including investment plans in subsidiaries, associated companies or joint venture companies is increasing as well.

Please note that Proud in Pro and the appointed auditors for the Company and subsidiary companies do not have any relations or interests to the Company, subsidiary companies, executive, major shareholders or related persons in the way that could affect their independent implementation.

Proud in Pro is also an auditor of 9 subsidiaries in Thailand. While Orbit Digital Company Limited shall appoint EY Office Limited to be the external auditor. The details of audit fee of subsidiaries shall be as follows:

Subsidiaries in Thailand	Auditor	2023		2024	
		Audit fee	Non-audit fee	Audit fee	Non-audit fee
1. 9 Subsidiaries	Proud in Pro Company Limited	1,940,000	50,000	2,215,000	100,000
2. Orbit Digital Company Limited	EY Office Limited	400,000	60,000	400,000	60,000
Total		2,340,000	110,000	2,615,000	160,000

* Review BOI

9 subsidiaries in Thailand which Proud in Pro is also an auditor shall be as follows:

1. Ingenio Company Limited
2. Bluebik Addenda Company Limited
3. Bluebik Global Company Limited
4. GMVPI Company Limited
5. Bluebik Titans Company Limited
6. Bluebik Nexus Company Limited
7. Sauce Skills Company Limited
8. Bluebik Vulcan Company Limited
9. Innoviz Solutions Company Limited

Even though Proud in Pro is not the auditor for other subsidiaries, the Board of Directors will supervise ensure that the financial statements were prepared in a timely manner.

Profiles and Experience of Auditors



Name - Surname:	Ms. Sansanee Poolsawat
Certified Public Accountant No.:	6977
Auditor Office:	Proud In Pro Company Limited
Professional certificate :	<ul style="list-style-type: none">- Professional Qualifications and Memberships Certified Public Accountant (Thailand)- Certified Public Accountant (CPA) and approved by SEC Thailand- ASEAN Chartered Professional Accountant

Education:

- Master of economic law : Taxation from Chulalongkorn University, Thailand
- Master of accounting from Thammasat University, Thailand
- Bachelor of management in accounting (honours) from Burapha University, Thailand

Experience :

- More than 20 years of experience working in Assurance Services in providing services covering variety type of business including those listed on the Stock Exchange of Thailand and other limited companies both domestically and internationally. Her experience is including:
 - Auditing of public companies, initial public offering companies, non-public companies and government enterprises in Thailand under Thai and international standards
 - Internal and external training in auditing and accounting
 - Development of accounting professions under the Federation of Accounting Professions (FAP)
 - Secondment to Grant Thornton in the UK

Shareholding proportion in the Company: Yes (Amount..... shares) None (As of 31 December 2023)

Information for considering :

1. Relationship with the Company /subsidiary/associated company or legal entity with potential conflict.
-None-
2. Material business relationship preventing independent performance of duties
-None-
3. Family relationship with management or major shareholder of the Company or subsidiaries.
-None-
4. Relationship as a director and employee, staff member or holding any position of the Company or subsidiary.
-None-

Profiles and Experience of Auditors



Name - Surname: Mr. Theerayut Panyathaweesub
Certified Public Accountant No.: 6553
Auditor Office: Proud In Pro Company Limited
Professional certificate :
- Certified Public Accountant (CPA) and approved by SEC Thailand
- Member of the Federation of Accounting Professions of Thailand

Education:

- Chulalongkorn University M.B.A. Accounting
- Thammasat University Bachelor of Accounting

Experience :

- An associate partner in PwC
- Over 25 years of business experiences on auditing. Industry experience : Manufacturing, Services, Hospitality, Real Estate, and Energy businesses. He has involved in audit work of the biggest listed companies who is the large operations in Thailand and overseas; the United States, Australia, Indonesia, China, Mongolia, Singapore, Maldives, Fiji, Mauritius, Hongkong and the United Kingdom.

Shareholding proportion in the Company: Yes (Amount..... shares) None (As of 31 December 2023)

Information for considering :

1. Relationship with the Company /subsidiary/associated company or legal entity with potential conflict.
-None-
2. Material business relationship preventing independent performance of duties.
-None-
3. Family relationship with management or major shareholder of the Company or subsidiaries.
-None-
4. Relationship as a director and employee, staff member or holding any position of the Company or subsidiary.
-None-

Profiles and Experience of Auditors



Name - Surname:	Ms. Witita Sujitranuch
Certified Public Accountant No.:	7408
Auditor Office:	Proud In Pro Company Limited
Professional certificate :	- Professional Qualifications and Memberships Certified Public Accountant (Thailand) - Certified Public Accountant (CPA) and approved by SEC Thailand

Education:

- Mälardalen University, Sweden School of Sustainable Development of Society and Technology Master's Degree of International Marketing
- Chulalongkorn University, Faculty of Commerce and Accounting Master's Degree of Financial Accounting
- Burapha University, Faculty of Humanities and Social Sciences Bachelor's Degree of Business Administration (Majoring in Accounting)

Experience : - 15 years' experience in the assurance service and 9 years' experience in accounting in providing services covering variety type of business including those listed on the Stock Exchange of Thailand and other limited companies both domestically and internationally. Her experience is including:

1. Auditing of public companies, initial public offering companies, non-public companies and government enterprises in Thailand under Thai and international standards
2. Internal and external training in auditing and accounting

Shareholding proportion in the Company: Yes (Amount..... shares) None (As of 31 December 2023)

Information for considering :

1. Relationship with the Company /subsidiary/associated company or legal entity with potential conflict.
-None-
2. Material business relationship preventing independent performance of duties
-None-
3. Family relationship with management or major shareholder of the Company or subsidiaries.
-None-
4. Relationship as a director and employee, staff member or holding any position of the Company or subsidiary.
-None-