

Supporting Information for Agenda 7: To consider the appointment of auditor and determination of remuneration

1. Article 30 of the Company’s Articles of Association prescribes that the auditor shall be appointed and remuneration shall be fixed at every annual ordinary general meeting of shareholders, and the Notification of the Stock Exchange of Thailand prescribes that the Audit Committee shall have the duty to consider selecting for proposing the appointment of a person with independence to perform duties as the Company’s auditor and proposing the remuneration for the Company’s auditor.
2. In 2025, the Ordinary General Meeting of Shareholders approved to appoint either Mr. Kittiphun Kiatsomphob or Miss Watoo Kayankannavee or Mr. Vatcharin Pasarapongkul or Mr. Natthawut Santipet of EY Office Limited as the Company’s auditor, with the duty to audit and sign to certify the Company’s financial statements for 2025, with the remuneration in the amount not exceeding Baht 5,139,500. However, the actual remuneration collected was Baht 4,979,500.
3. Clause 7 (4) of the Notification of the Stock Exchange of Thailand Re: Qualifications and Scope of Work of the Audit Committee B.E. 2558 (2015) requires the Audit Committee to have the duties to consider, select, nominate, appoint an independent person to be the Company’s auditor, and to propose the remuneration for the Company’s auditor.

The Audit Committee’s Meeting No. 1/2026 on February 25, 2026, and management, jointly considered the qualifications of the auditor in respect of the reliability, independence, knowledge and experience in audit services, advice on accounting standards and certification of the financial statements in a timely manner and the justification of the remuneration, and resolved to propose that the Board of Directors consider proposing the 2026 Annual Ordinary General Meeting of Shareholders to appoint the auditor and fix the remuneration for 2026, as follows:

- 1) Either of the auditors from EY Office Limited as listed below be appointed as the Company’s auditor:

<u>Name</u>	<u>License No.</u>	<u>Audit Year(s) for the Company</u>
Mr. Kittiphun Kiatsomphob	8050	3
Mr. Vatcharin Pasarapongkul	6660	-
Miss Watoo Kayankannavee	5423	-

Any auditor appointed as the Company’s auditor shall conduct an audit and sign to certify the Company’s financial statements for 2026. Additionally, the auditors listed above shall also serve as the auditor of the subsidiaries, namely, Northern Bangkok Expressway Company Limited and Bangkok Metro Networks Limited. In addition, the proposed auditors have neither relationship with nor interest in the Company, its subsidiaries, executives, major shareholders or their related persons.

2) The remuneration be fixed in the total amount not exceeding Baht 5,889,500 consisting of:

	<u>2026</u>	<u>2025</u>	<u>Increase</u>	(Unit : Baht)
Fee for auditing the annual financial statements	3,911,000	3,061,000	850,000	
Fee for reviewing financial statements for the first three quarters	<u>1,978,500</u>	<u>1,918,500</u>	<u>60,000</u>	
Total	5,889,500	4,979,500	910,000	
Less : One time special item	<u>750,000</u>	-	<u>750,000</u>	
Grand Total	<u>5,139,500</u>	<u>4,979,500</u>	<u>160,000</u>	<u>3.21%</u>

In comparison with the auditing fee in the previous years, the auditing fee increased by Baht 160,000 or representing 3.21 percent from the inspection results of the Double Deck Project, EY will not charge any fees if no contract is signed during the year. The Special Item, amounting to 750,000 baht, is for audit fees related to financial statements and information technology, stemming from the replacement of the Computerized Maintenance Management System (CMMS) and the Enterprise Resource Planning (ERP) system. This item occurred only in the year of the system upgrade, and the quoted fee is similar to past costs incurred when the company also upgraded its ERP system. However, when compared to the average auditing fees of other listed companies in the same sector, the Company's auditing fee was found reasonable. The Company has partnered with three other auditing firms of equal repute, namely, PricewaterhouseCoopers ABAS Limited, Deloitte Touche Tohmatsu Jaiyos Co., Ltd., and KPMG Phoomchai Audit Co., Ltd., and they did not submit their auditing proposals. In this regard, the Company has also established an auditor rotation program in accordance with the Capital Market Supervisory Board's Notification, provided that the same auditor has been responsible for auditing or reviewing the financial statements for seven fiscal years.

4. The Board of Directors' Meeting No. 1/2026 on February 25, 2026 resolved to approve the matter as proposed by the Audit Committee and it was then deemed appropriate to propose that the Shareholders' Meeting appoint an auditor from EY Office Limited; namely, either Mr. Kittiphun Kiatsomphob C.P.A. Registration No. 8050, or Mr. Vatcharin Pasarapongkul C.P.A. Registration No. 6660, or Miss Watoo Kayankannavee C.P.A. Registration No. 5423, with the authority to audit and sign for certification of the Company's financial statements for 2026, with remuneration not exceeding Baht 5,889,500. Details of the auditor's remuneration in the past are as follows:

	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	(Unit : Baht)
Audit Fee	4,524,000	4,857,000	4,979,500	5,889,500	
Non-audit Fee	1,127,500	1,480,000	3,110,000*	-	*

* **Remark** In 2025, the Company and its subsidiaries incurred non-audit service fees totaling Baht 3,110,000, comprising Baht 1,550,000 for IFRS S2 Climate Related Disclosure consulting fees from EY Corporate Services Limited., and used the services of EY Office Limited as the audit fee for the MRT Blue Line Extension Project in the amount of 860,000 baht and the audit of

the Company's financial statements of the MRT Orange Line Project in the amount of Baht 700,000, which is part of the compensation that must be paid in the future due to the service has not yet been completed. The non-audit service fees for 2026 has not yet been incurred as of the date of the 2026 Annual Ordinary General Meeting of Shareholders.

Profiles and Work Experience of Auditors
EY Office Limited

Kittiphun Kiatsomphob
Partner
EY Office Limited
Certified Public Accountant No. 8050



Profiles and Work Experience

Working Period : 1997 - present
 Professional Qualification : Certified Public Accountant (Thailand)
 Auditor Approved by the office of The Securities and Exchange Commission of Thailand
 Academic Qualification : Master's degree in Accounting, Thammasat University
 Bachelor's degree in Accounting, Thammasat University
 Experience : Over 20 years of audit working experience with EY and also has experience working with a number of multinational clients and listed clients. Kittiphun leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in oil & gas, real estate and construction. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments especially in oil & gas sector, including PTT, led and advised on the accounting issues relating to business restructuring.

Relationship with or Interest in (except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently : - None -

Vatcharin Pasarapongkul
Partner
EY Office Limited
Certified Public Accountant No. 6660



Profiles and Work Experience

Working Period : 1999 - present
 Professional Qualification : Certified Public Accountant (Thailand)
 Auditor Approved by the office of The Securities and Exchange Commission of Thailand
 Academic Qualification : Master of Science in Accounting, Thammasat University
 Bachelor of Science in Accounting, Thammasat University
 Experience : More than 24 years of public accounting experience with EY serving clients in a wide range of industries, including multinational corporations and listed companies in Thailand, and is specialized in the technology and telecommunications, manufacturing, services, and real estate industries.

Relationship with or Interest in (except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently : - None -

Watoo Kayankannavee
Partner
EY Office Limited
Certified Public Accountant No. 5423



Profiles and Work Experience

Working Period : 1995 - present
 Professional Qualification : Certified Public Accountant (Thailand)
 Thai SEC-approved auditor
 Academic Qualification : Master Degree in Accounting from Chulalongkorn University
 Bachelor Degree in Accounting from Chulalongkorn University
 Experience : More than 20 years of audit working experience with EY and 3 years of experience being auditor of Public companies. She has extensive experience with both listed companies in Thailand and multinational corporation clients with operations in the real estate, manufacturing and trading industries. In addition, she also has considerable experience in initial public offering to listing on the Stock Exchange of Thailand.

Relationship with or Interest in (except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently : - None -