

Report of the Audit Committee

The Audit Committee of S&J International Enterprises Public Company Limited consists of 4 independent directors, with Mr. Amorn Asvanunt serving as the Chairman of the Audit Committee, Pol.Gen.Somchai Prabhasabhakdi, Mrs. Pradittha Chongwattana and Assist.Prof.Dr. Pongchai Athikomrattanakul are members of the Audit Committee.

In 2023, the Audit Committee performed its duties as assigned by the Board of Directors of S&J International Enterprises Public Company Limited and in compliance with the Charter of the Audit Committee, which aligns with the best practices of the Securities and Exchange Commission. By reviewing the principles of corporate governance., maintain an adequate risk management system and internal controls, and supervise compliance with rules. The Committee emphasized being a transparent organization with good governance and social responsibility and having efficient and effective internal audits. A summary of the major duties of the Audit Committee is as follows.

1. **Review of Financial Reports** : To reviewed the quarterly and annual financial reports of S&J International Enterprises Public Company Limited and its subsidiaries in collaboration with auditors and the management, about the accuracy and completeness of financial reports and adjustment of material accounting entries, including the financial position and operating results of the company, preparing financial reports in accordance with legal requirements and accounting standards and that adequate information is disclosed and beneficial to users of the Company's financial reports.
2. **Review of Risk Management Process** : To reviewed the efficiency and effectiveness of the risk management process, plans to cover more efficient operational control and ensure that there is a systematic risk management system in the company's operations.
3. **Review and Assess the Efficiency of Internal Control Processes** : To reviewed internal controls with the Internal Audit Department regarding operations, and resource consumption prevention for damage leakage and anti-corruption. The Committee advised the Company to establish a robust internal control system, and appropriate internal audits.
4. **Supervision of Internal Audit** : To reviewed the strategic plan, annual audit plan and long-term audit plan, implementation of the plan, the results of the Company's internal audits and provided recommendations and followed up corrective actions on significant issues to ensure good governance and internal controls that are adequate and appropriate to the situation on a regular basis.

5. **Appointment of External Auditor for the year 2023** : The Audit Committee considered and resolved to approve the auditor from EY Office Limited to be the auditor of S&J International Enterprises Public Company Limited for the year 2023 and proposed that the Board of Directors propose at the annual shareholders' meeting to approve the appointment of auditors and the audit fee for the year 2023. In addition, the Audit Committee had a quarterly exclusive meeting with external auditors without the management attending to discuss the scope, guidelines, and plan for the audit, the independence of auditors in performing their duties, and the auditors' opinion. It gave importance to presenting the information correctly, completely, and adequately.
6. **Appointment of External Auditor and Audit fee for the year 2024** : The Audit Committee has considered to select and having resolution to approve and propose to the Board of Director to be presented at the annual shareholders' meeting to approve the appointment of auditors from EY Office Company Limited as auditors for the year 2024 of S & J International Enterprise Public Company Limited.

In summary, the Audit Committee performed its duties and responsibilities as outlined in the Charter of the Audit Committee and had the opinion that the financial statements of S&J International Enterprises Public Company Limited were correct in accordance with generally accepted accounting principles. Additionally, the company had internal control system, appropriate risk management and internal audit systems, supervision, the review of anti-corruption measures, and the operation that conformed with the law and good corporate governance.



Mr. Amorn Asvanunt

Chairman of Audit Committee