

Agenda 7 To consider the approval the appointment of auditors and determination the auditing fee for the year 2022

Fact and Rationale:

The Public Limited Company Act B.E. 2535 Section 120 its amendment The Company's financial auditor must be chosen and fees are reviewed and approved by the Annual General Meeting of Shareholders where the meeting may vote for the same auditor to continue as the company's financial auditor.

The policy on selecting the auditor for the Company is to contact various auditing companies that have been endorsed by the Securities and Exchange Commission (SEC) to audit the listed companies. The Company will request for proposals from these audit companies including service terms and audit fee. The Audit Committee shall select the audit company with satisfactory terms and suitable with the Company.

According to the announcement of the Capital Market Supervisory require the listed company Must provide circulation Auditor If the same auditor has performed the duty of reviewing or examining and giving opinions on the company's financial statements for 7 consecutive periods. Which can appoint a new auditor who is under the same office as the previous auditor. However, the company may appoint an auditor who has ceased to perform duties due to rotation of the auditor to be the company's auditor. Can be obtained after at least 5 accounting years from the date on which the said auditor ceases to perform their duties

The Board's Opinion:

In compliance with the Public Limited Company Act B.E. 2535, which stipulates that the Shareholders Meeting should appoint the Company's financial auditor and determine the audit fee every year with recommendation from the Audit Committee and consideration by the Board of Directors propose to the Shareholders' Meeting for consideration and approval to appoint Mr.Preecha Arunnaral, certified public accountant registration no. 5800; or Miss.Siraporn Ouaanunkun, certified public accountant registration no. 3844 or Mrs.Chonlaros Suntiasvaraporn, certified public accountant registration no. 4523 of E.Y. Office Limited, to be the Company's financial auditor for year 2022, having the yearly audit fee of Baht 2,758,000 Million Baht, the price decrease 5.1% from the year 2021.,Supporting Information

1. E.Y. Office Limited and the auditors proposed above are independent and have no relationship or any other types of stake or interest with the Company, its executives, major shareholders or persons related to those mentioned.
2. The auditors proposed above have been endorsed by the SEC. to audit the listed companies The Shareholders' Meeting has appointed the auditor from E.Y. Office Limited having the number of years performing the audit work for the Company as follows.
 - 1) Mr.Preecha Arunnaral Signed the Company's financial statements since 2020 a total of 2 year.
 - 2) Miss.Siraporn Ouaanunkun Have never been the auditors who sign on the Company's financial statement
 - 3) Mrs.Chonlaros Suntiasvaraporn Have never been the auditors who sign on the Company's financial statement
3. In the case of a licensed auditor mentioned above cannot perform, E.Y. offices Ltd. can supply authorized auditor the company's other offices.
4. Comparison of audit fees of the auditors for the year 2021 and the year 2022 are as follows:

Description (Unit : Baht) Year 2016	2021	2022	Increase / (Decrease)	
			Amount	%
Company's Audit Fee				
- Quarterly Reviewed Financial Statement (3 quarters)	540,000	540,000	-	-
- Yearly Audit Fee	1,410,000	1,410,000	-	-
Total	1,950,000	1,950,000	-	-
Other service fees	none	none	-	-

5. C.S.S. Energy Co.,Ltd and Neon Worx Communication (Thailand) Co.,Ltd are subsidiaries of the Company also uses audit services from E.Y. offices Ltd. Comparison of the audit fee for year 2021 and 2022 are as follows.

Description (Unit : Baht)	2021	2022	Increase / (Decrease)	
			Amount	%
C.S.S.Energy Co.,Ltd Audit fee				
- Quarterly Reviewed Financial Statement (3 quarters)	90,000	-	(90,000)	100%
- Yearly Audit Fee	185,000	200,000	15,000	8%
Total	275,000	200,000	(75,000)	27%
Other service fees	none	none	-	-
Neon Worx Communication (Thailand) Co.,Ltd.				
Audit fee				
- Quarterly Reviewed Financial Statement (3 quarters)	240,000	168,000	(72,000)	30%
- Yearly Audit Fee	440,000	440,000	-	-
Total	680,000	608,000	(72,000)	11%
Other service fees	none	none	-	-

6. During the past year 2021, the Company and the subsidiary company only used audit services without using any non-audit services from the audit company employing the auditor and related person or business with the auditor or the audit company employing the auditor.
7. The Audit Committee has considered the selection of auditors who possesses the qualification, quality, working standard, expertise and auditor independence, as well as the past work experience be in good standard. After consideration and comparison of the workload and the audit fee, the Audit Committee has selected the auditor from E.Y. offices Ltd., whom is a qualified public accountant according to the regulations of the Securities and Exchange Commission. The Audit Committee has proposed its opinions to the Board of Directors to obtain approval from the Shareholders' Meeting for the appointment of an auditor from E.Y. offices Ltd. according to the following name list, whoever, to be the Company's auditor for year 2022, namely Mr.Preecha Arunnaral, certified public accountant registration no.5800; or Miss.Siraporn Ouaanunkun, certified public accountant registration no. 3844 or Mrs.Chonlaros Suntiasvaraporn, certified public accountant registration no. 4523 and approval of the yearly audit fee, quarterly reviews fee and preparation of quarterly consolidated financial statements for year 2022 for a total of Baht 2,758,000 Million Baht, the price decrease 5.1% from the year 2021

Voting Requirement:

The resolution for this meeting agenda shall be based on the majority votes from all the votes of shareholders attending and voting at the meeting. If the vote counts are even, the Chairman of the meeting shall have the right for a casting vote.

Profiles and Work Experience of Auditors

Mr.Preecha Arunnara

Partner

EY Office Limited

Certified Public Accountant No. 5800



Profiles and Work Experience

Working Period	: 1996 - present
Professional Qualification	: Certified Public Accountant (Thailand) and Thai SEC-approved auditor
Academic Qualification	: Bachelor in Accounting, Chulalongkorn University Master of Business Economics, Thammasat University
Experience	: He has more than 20 years of public accounting experience with EY serving clients in a wide range of industries, including multinational corporations and listed companies in Thailand, such as production business, service business, distribution business, and petroleum business.
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
Contact Details	: EY Office Limited 33 rd Floor, Lake Rajada Office Complex 193/136-137 Rajadapisek Road, Klongtoey, Bangkok 10110 Telephone : 0 2264-9090 Facsimile : 0 2264-0789 E-mail : Preecha.Arunnara@th.ey.com

Profiles and Work Experience of Auditors

Miss.Siraporn Ouaanunkun

Partner

EY Office Limited

Certified Public Accountant No. 3844



Profiles and Work Experience

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| Working Period | : | 1984 - present |
| Professional Qualification | : | Certified Public Accountant (Thailand) and Thai SEC-approved auditor |
| Academic Qualification | : | Master Degree of Accountancy, Chulalongkorn University
Master of Accountancy, Thammasat University |
| Experience | : | She has more than 25 years of public accounting experience serving listed companies in a wide range of industries, including multinational corporations and listed companies in Thailand, and is specialized in the manufacturing, Distribute, Hospital, Hotel and real estate industries. Moreover, She also experiences with merger and acquisition exercises and initiate 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 - |
| Contact Details | : | EY Office Limited
33 rd Floor, Lake Rajada Office Complex 193/136-137 Rajadapisek Road, Klongtoey, Bangkok 10110
Telephone : 0 2264-9090
Facsimile : 0 2264-0789
E-mail : Siraporn.Ouaanunkun @th.ey.com |

Profiles and Work Experience of Auditors

Mrs.Chonlaros Suntiasvaraporn

Partner

EY Office Limited

Certified Public Accountant No. 4523



Profiles and Work Experience

Working Period	: 1993 - present
Professional Qualification	: Certified Public Accountant (Thailand) Thai SEC-approved auditor
Academic Qualification	: Master Degree of Accountancy, Chulalongkorn University
Experience	: She has more than 25 years of public accounting experience with EY and more than 10 years of public accounting experience serving listed companies in a wide range of industries, including multinational corporations and listed companies in Thailand, and is specialized in the manufacturing, Distribution of consumer products, Construction 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 -
Contact Details	: EY Office Limited 33 rd Floor, Lake Rajada Office Complex 193/136-137 Rajadapisek Road, Klongtoey, Bangkok 10110 Telephone : 0 2264-9090 Facsimile : 0 2264-0789 E-mail : Chonlaros.Suntiasvaraporn@th.ey.com