1. Objectives

1.1 The Audit Committee ("the Committee") is a committee of the Board of Directors ("the Board") of Humanica Public Company Limited ("the Company").

1.2 The role of the Committee is to assist the Board in fulfilling its oversight responsibilities with respect to:

a) The integrity of the Company's financial reporting;
b) The effectiveness of the Company's internal control and risk management systems;
c) The performance of the internal audit;
d) The qualification, performance and independence of the external auditor; and
e) The Company's compliance with legal and regulatory requirements.

2. Composition & Membership

2.1 The Committee comprises at least three independent directors with necessary qualifications stipulated by the Capital Market Supervisory Board.

2.2 At least one member must have expertise in accounting.

2.3 Members of the Committee, along with its Chairperson, shall be appointed by the Board.

2.4 The Company Secretary shall be the Secretary to the Committee unless the Committee designates otherwise.

3. Authority

The Committee is authorized by the Board to:

a) Investigate any matter within its scope;
b) Access all information, records, and personnel of the Company necessary to perform its duties;
c) Seek any external professional advice at the Company's expense; and
d) Require attendance of Company officers, internal auditors, or external auditors at its meetings as appropriate.

4. Duties & Responsibilities

4.1 Financial Reporting

4.1.1 Monitor the integrity of the Company's financial statements in accordance with generally accepted accounting principles.

4.1.2 Ensure accurate adequate and timely disclosure of any formal announcements relating to financial performance.

4.1.3 Review significant accounting issues, critical judgments, and estimates in the financial statements.

4.1.4 Continuously update knowledge and understanding related to accounting or finance.

4.2 Internal Controls & Risk Management

4.2.1 Monitor the company's emerging and principal risks, including bribery and corruption risks, and review their mitigation plans.

4.2.2 Review policies and procedures related to internal control and risk management, and recommend any changes to the Board for approval.

4.2.3 Review the effectiveness of the Company's internal control and risk management systems, including arrangements for detecting fraud, preventing misconduct, and handling whistleblowing concerns.

4.2.4 Oversee the Company's policies and controls for preventing bribery and corruption to ensure that all legal obligations are met.

4.2.5 Review the Company's whistle-blowing system and arrangements by which employees and any other stakeholders may, in confidence, raise concerns about possible improprieties, and ensure that there is independent investigation into all whistleblower complaints with appropriate follow-up.

4.3 Internal Audit

4.3.1 Approve the appointment or removal of the internal audit firm.

4.3.2 Review and approve the internal audit plan.

4.3.3 Ensure internal audit has sufficient resources, independence, and direct access to the Audit Committee Chairperson.

4.3.4 Review audit reports, along with the management's response and follow-up reports.

4.3.5 Regularly review and enhance the internal control systems of both domestic and international subsidiaries.

4.4 External Audit

4.4.1 Recommend the appointment, reappointment, or removal of the external auditor, along with the audit fees, to the Board.

4.4.2 Review the external auditor's independence, objectivity and effectiveness.

4.4.3 Review the policy for the provision of non-audit services by the external auditor, and recommend any changes to the Board for approval.

4.4.4 Review the external auditor's plans for auditing the Company's financial reports.

4.4.5 Meet separately with the external auditor at least once a year to discuss any matters that he or she and the Committee believe should be considered in private.

4.5 Compliance & Assurance

4.5.1 Ensure compliance with relevant laws and regulations.

4.5.2 Ensure implementation and compliance with the Company's significant policies.

4.5.3 Review all materiality transactions of acquisition or disposal of assets, connected transactions, or transactions that may lead to conflicts of interest, to ensure that they comply with related laws and the regulations issued by regulators, and to ensure the transactions are reasonable and made in the best interests for the Company and to monitor that the company discloses and reports progress to shareholders regularly and appropriately.

4.5.4 Investigate any circumstances reported by the external auditor where a director, executive or other person responsible for the Company's operations, is suspected of committing an offense under the Securities and Exchange Act. The Committee shall report the results of the preliminary investigation to the Board, the Office of the Securities and Exchange Commission, and the external auditor within a reasonable time frame. The type of situations that must be reported, and the procedures for obtaining information pertinent to these, are listed in and must comply with the notifications of the Capital Market Supervisory Board.

4.5.5 If, during the performance of its duties, the Committee finds or suspects any of the following situations which may have a material impact on the Company's financial condition or operating results, it must report these to the Board for rectification within a period of time the Committee deems appropriate:

a) a transaction which causes a conflict of interest;

b) any act of fraud, irregularity, or material deficiency in an internal control system; and

c) an infringement of the law on securities and exchange, the regulations of the SET, or any law relating to the Company's business.

If the Board or management fails to rectify the situation within the period of time stipulated by the Committee, any member of the Committee may report this situation to the Offices of the Securities and Exchange Commission or the Stock Exchange of Thailand.

4.6 Other Duties

4.6.1 Monitor the utilization of fundraising funds to ensure alignment with disclosed objectives, emphasizing transparency, correctness, and appropriateness to safeguard against misuse.

4.6.2 Perform duties as defined in the Company's other policies.

4.6.3 Perform other duties as assigned by the Board.

5. Meeting

5.1 The Committee shall meet at least four times a year. Additional meetings may be convened.

5.2 The Chairperson or the Committee Secretary shall provide notice of a meeting to all members at least 7 days in advance. In urgent cases, the Chairperson may convene a meeting without prior written notice.

5.3 A quorum shall consist of at least one-half of the members. If the Chairperson is absent or unable to preside, members present shall elect a chair for the meeting.

5.4 Resolutions shall be passed by a majority vote of members present, with each member entitled to one vote. Members with a conflict of interest shall not vote. In the event of a tie, the Chairperson shall have a casting vote.

5.5 The Committee shall meet at least once a year with the external and internal auditors without management present.

6. Reporting

6.1 The Committee shall report to the Board on a regular basis.

6.2 The Committee shall prepare its annual report to be signed by the Chairperson and included in Form 56-1 One Report.

7 **Review**

7.1 The Committee shall review its own performance and effectiveness annually.

7.2 The Committee shall reassess the adequacy of this charter annually and propose any recommended changes to the Board for approval.

This charter became effective on November 14, 2025.

Mr. Anotai Adulphan
Chairman of the Board of Directors
Humanica Public Company Limited