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## **Internal Audit Charter**

### **Sky ICT Public Company Limited**

This Internal Audit Charter is prepared, with the aim of providing an independent, effective internal audit to support governance, good affairs, compliance with criteria, universal internal audit professional performance standards and related good practices, and can more effectively support the work of the Audit Committee of Sky ICT Public Limited.

The purpose of the internal audit mission is to perform tasks that focus on enhancing and protecting the values of the organization, taking the interests of stakeholders and the public interest into account, to support sustainable growth, using a risk-based audit approach, by

- Evaluate and improve internal control systems. To ensure the organization's effective operations and proper risk management.
- Provide strategic guidance to support the improvement of work and management processes.
- Analyze insights, to provide critical information for decision-making and resolution of problems.
- Predict risks and opportunities to help organizations prepare for future changes.

The internal audit mission of Sky ICT Public Limited focuses on increasing effectiveness, strengthening and developing in various areas as follows:

- Achieving strategic goals. To ensure that the organization can achieve its defined objectives.
- Governance, risk management and control to strengthen these processes.
- Decision making and oversight. To support informed decision making and effective oversight.
- Trust and trust from stakeholders to build trust for all stakeholders
- Responding to the public interest. To ensure that organizations are operating in line with society's expectations.

**The standards of internal audit practice** are as follows:

1. The International Professional Practices Framework ("IPPF") includes
  - a. Global Internal Audit Standards
  - b. Topical Requirements

- c. Global Guidance
- 2. Other relevant laws, rules and regulations

## Category 1

### General chapter

**"Company"** means that Sky ICT Public Company Limited

**"Board of Directors"** means that the Board of Directors of Sky ICT Public Company Limited

**"Audit Committee"** means that the audit committee of Sky ICT Public Company Limited

**"Chief Executive"** means that the Chief Executive Officer of Sky ICT Public Company Limited

**"Executive"** means that executive actors who are subordinate to the Chief Executive in no more than four orders: Chief Financial Officer, Chief Operating Officer, Deputy President, Assistant President and Manager, as well as equivalent office holders.

**"Administration"** means that the person responsible for the administration of the company, either by means of the situation or by assignment of the board of directors.

**"Employees"** means that employees and employees are experimenting with the work of Sky ICT Public Limited, and that means employees of the company that Sky ICT Public Company Limited holds, who also work in the company.

**"Internal Audit"** means that the internal audit department of Sky ICT Public Company Limited

**"Head of Internal Audit"** means that the head of internal audit at Sky ICT Public Company Limited or the designated person to carry out the internal audit work.

**"Internal Audit"** means that an employee in the internal audit department, Sky ICT Public Company Limited, who is responsible for the internal audit work, or who is assigned to the internal audit work.

**"Inspectorate"** means that an agency based on the organization structure of Sky ICT Public Company Limited and refers to its subsidiaries, associates and or related companies.

**"Chief of Inspection"** means that the highest command of the inspection unit

**"Internal Audit"** means that the work of providing Assurance Services and providing advisory services is fair and independent to enrich and improve the company's performance and will help the company achieve its objectives and goals by systematically and orderly assessment and improvement of the effectiveness of risk management, control and oversight processes.

**"Assurance Services"** means that the fair examination of evidence to obtain independent evaluation by improving the effectiveness of the company's governance, risk management and control processes.

**"Advisory Services"** means that advisory services and other related services, the nature and scope of the work, form a common agreement with the recipient and are intended to enrich the company by improving its governance, risk management and control processes.

**"Add Value"** means that the Internal Audit adds value to the organization (and its stakeholders) when the Internal Audit has put fair and relevant confidence in the issues and contributed to the effectiveness and efficiency of the governance, risk management and control processes.

**"Objectivity"** means that an attitude without bias to facilitate internal auditors to conduct internal audits with confidence in their work and without compromising the quality of their work, which the discretion of internal auditors involved in internal audits is not subject to the influence or induction of others. What impedes objectivity on the part of individuals, performance, responsibilities and agencies must be dealt with.

**"Independence"** means that freedom from conditions that impede the ability to perform internal audits. In order for internal audits to be achieved without prejudice, the head of internal audit must be direct to the audit committee and not restricted to the right of access to responsibilities. Independence is essential to the effective performance of their duties. This is an obstacle to independence, whether it is in the part of the individual, the performance, the duties, the responsibilities, and the agency must be dealt with.

**"Conflict of Interest"** means that any relationship that may not bring the company to the best of its benefits may cause the worker to be biased and unable to perform his duties with independence and objectivity.

**"Complaint"** means that the complaint of Sky ICT Public Limited follows the channels and methods specified in the Sky ICT Public Limited Terms on Complaints and Whistleblowing of Corruption, Malpractice, Misconduct and Non-Compliance with Company Law.

## Category 1

### General chapter

Article 1 The Chief of Internal Audit shall maintain in accordance with this requirement, and shall have the following powers of action.

1. Implement the Guidelines, Administrative Guidelines and Compliance Guidelines
2. Diagnose problems arising from compliance with this requirement.

Article 2 In the practice of audit work, internal auditors shall comply with the law; and relevant criteria, including international standards, the practice of the internal audit profession.

## Category 2

### Structure of the Internal Audit Division, its personnel and qualifications

Article 3 In the practice of internal audit, the company shall provide an internal audit department directly to the audit committee in the general administration of the internal audit department. The internal audit department shall be direct to the chief executive unless the appointment, migration, removal, promotion, and evaluation of the head of internal audit shall be prescribed in the charter of the audit committee (Latest Edition). The chief executive shall not appoint the internal auditor to perform other positions or perform other duties at the same time.

Article 4 The head of internal audit should have at least equivalent status to the management of the company or the head of other important parties in the company, sufficient to carry out his duties effectively, and reduce the risk of interference by management.

Article 5 The head of internal audit and internal audit shall have the following qualifications

1. Minimum undergraduate qualifications
2. Have the knowledge, skills and abilities necessary to perform the duties assigned to them.
3. Knowledge of laws, regulations, operating methods, notices and orders related to the operation of the company.
4. Have general knowledge in supervisory operations, risk management and control.
5. Experience in the executive-level job of an internal audit agency, or another related agency (only the position of Chief of Internal Audit).

By the Chief, the Internal Audit Division shall be responsible for taking action to ensure that the Internal Audit Division has personnel with sufficient knowledge and skills and competence to carry out its work in accordance with audit objectives and in accordance with established standards.

Article 6 The head of internal audit is responsible for the appointment of migration. Consider the goodness, preferences and returns of internal auditors in accordance with the policy framework and the regulations of the company.

Article 7 The head of internal audit shall encourage and encourage internal auditors to develop their own knowledge, skills and talents. By participating in continuous professional development, so that the performance of their duties is in the best interests of the company.

Article 8 The Chief of the Internal Audit Authority shall be responsible for the development and presentation of the Succession Plan for the position of Chief of Internal Audit, to the Chief Executive and the Audit Committee for consideration at least once a year. The Plan shall be part of the overall succession planning process of the Organization and may consider successors from both within and outside the Organization.

### Category 3

#### Code of Conduct and Professionalism for Internal Auditors

Article 9 The Internal Auditors shall comply with the Internal Audit Code of Conduct and Professionalism for the Internal Auditors as follows:

1. Demonstrating Integrity Internal auditors express virtue in their own work and conduct.
2. Maintain Objectivity Internal Auditors maintain an impartial and unbiased attitude when providing internal audit services and making decisions.
3. Demonstrating Competencies Internal auditors apply their knowledge, skills, and abilities to fulfill their obligations.
4. Professional Care (Due Professional Care) Internal auditors exercise appropriate professional care in the planning and practice of internal audit work.
5. Maintain confidentiality. Internal auditors use and protect information appropriately.

### Category 4

#### Powers, Duties and Responsibilities of the Internal Audit Division

Article 10 The Internal Audit Authority shall have the right of access to information, persons, documentary evidence and property, and the power to request information as it considers necessary to carry out its responsibilities, covering the scope of responsibility, internal audit work of companies, subsidiaries, associates and or related companies, with the following duties and responsibilities

10.1 Establish objectives, goals, scope of responsibility and operational guidelines, as well as prepare the force rate plan and the annual budget plan of the Internal Audit Unit, taking into account good governance, the effectiveness of risk management activities and the adequacy of the internal controls of the Company's departments.

10.2 Conform the Internal Audit Charter to the Internal Audit Mission, and present the Chief Executive before presenting the Audit Board for approval consideration, and publish it to the Inspecting Unit, with at least 1 annual review of the appropriateness of the Charter.

10.3 Establish an annual audit plan and a long-term audit plan (3 years), submit it to the Chief Executive before presenting it to the Audit Committee for approval consideration, and propose it to the Board of Directors within the last month of the year, with at least 1 annual review of the annual audit plan based on the environment and risks of the Organization.

If, during the financial year of the company, an annual internal audit plan is updated in accordance with paragraph one, the head of the internal audit agency shall propose an updated annual internal audit plan to the audit committee for approval.

10.4 Perform the annual audit plan approved by the Board of Auditors, with the scope of work of the internal audit to include, audit, analysis including assessment of the adequacy and effectiveness of the internal control system, and risk management of the monitoring unit, including

10.4.1 Monitor the efficiency and effectiveness of risk management processes, internal controls, and ongoing oversight, including the improvement of organizational operations in various areas.

10.4.2 Verify the accuracy and reliability of financial and non-financial information (Finance & Non-Finance), compliance with laws, rules, regulations, practices, announcements and directives relating to the Company's operations including digital technology systems in related operations.

10.4.3 examines items that may contain conflicts of interest, likelihood of corruption and organizational performance in the management of corruption risk within the organization, which also includes corruption risk at the operational activity level.

10.4.4 Audit the maintenance and security systems of the property of the receiving unit to be appropriate to that type of property.

10.4.5 Analyze and evaluate the efficiency, cost-effectiveness and cost-effectiveness of using resources by providing internal audit results reports, including recommendations, ways and measures to improve them, for communication with the Chief of Inspection.

10.5 Report the results of the audit to the Chief Executive and the Board of Auditors as follows:

10.5.1 Report the results of the audit in accordance with the audit plan, within a reasonable time and not more than two months from the date of completion of the audit, to the audit committee for approval and submission to the chief executive for information.

10.5.2 Overall Conclusion Report on the Adequacy and Effectiveness of the Organization's Governance, Risk Management and Control Process, at Least 1 Time a Year, Contains

(1) Overall conclusions on the effectiveness of risk management and corruption risk management, including the company's Whistleblower system.

(2) Overall conclusions on the adequacy and appropriateness of internal controls on finance; and on other procedures considered to be at high risk of corruption.

10.6 Where the Internal Audit Authority finds or has a suspicion of a breach of laws, rules, regulations, operating methods, notices and orders relating to the operation of the Company, the Chief of the Internal Audit Authority shall consider and report with comments to the Audit Committee for further notice to the Chief Executive.

Where the Internal Audit Authority finds or has suspicions that it contains items or acts that may cause serious damage to the Company's performance, conflicts of interest, corruption, or contains significant items of irregularities or deficiencies in the internal control system, the Chief of the Internal Audit Unit shall consider and report, with comments, immediately to the Audit Board and the Chief Executive, for further consideration of the Board of Directors.

10.7 Consulting recommendations to audit committees, executives and auditors to enhance organizational value by improving corporate governance, risk management, and control processes, especially by providing insight and foresight into the risks and opportunities that may arise from strategic projects, significant organizational changes, or



business process modifications. The provision of such services must not compromise independence and objectivity, and the Chief of Internal Audit will accept consulting services when it is confident that the team has sufficient knowledge, skills, and competencies required to perform the task.

10.8 Encourage the internal audit bodies of subsidiaries, associates and related companies to have the same internal audit model and guidelines as the company. The internal audit bodies should regularly hold consultation meetings with other internal audit bodies of subsidiaries, associates and related companies in the areas of work planning and knowledge exchange, as well as with the internal audit bodies of subsidiaries, associates and related companies, as appropriate.

10.9 Consider scrutinizing initial complaints, including conducting additional audits and queries as assigned by the Board of Auditors or the Chief Executive, for consideration.

10.10 Other operations to enrich and support the achievement of organizational goals Internal Audit Parties may perform advisory tasks or engage in other tasks as assigned, such as participating in various committees or working groups as consultants or observers, or performing other ad hoc tasks.

Before receiving an assignment, the Internal Audit Division is responsible for assessing the potential impact on independence and objectivity and must disclose and discuss such hedging measures with the Audit Committee. The performance must not be responsible for the management's work and must be agreed by the Audit Committee to ensure that it does not affect the overall efficiency and effectiveness of the internal audit work.

Article 11 The head of internal audit is responsible for receiving complaints according to the channels and methods specified in the whistleblowing policy, Sky ICT Company Limited (Public), complaints and whistleblowing, corruption, anti-corruption and non-compliance with the law, enterprise regulations.

Article 12 The Internal Audit Division shall establish a follow-up process to the audit results, to ensure that the executive has complied with the recommendations that have been presented in the internal audit results report, or that the executive has accepted the risk of non-compliance with the recommendations.

Article 13 The Chief of Internal Audit shall regulate the access to information obtained by operation and in the disclosure of such information to external parties; shall obtain the approval of the Chief Executive and or after prior consultation with the Legal Department, as appropriate; as well as shall determine the practice and duration of maintaining the information obtained by operation in accordance with the company's practices and relevant rules of procedure.

Article 14 The Chief of Internal Audit and Internal Audit shall provide advice and assistance if the Internal Audit Team lacks the knowledge, skills and other competencies necessary to carry out the tasks entrusted to it, whether in part or in whole.

Article 15 The Chief of Internal Audit and Internal Audit may seek the advice and assistance of various internal and external departments as necessary to perform the confidence service and the advisory service practice as assigned. In case of internal audit practice, any matter or any other practice of Internal Audit needs to rely on the knowledge of a thematic expert to

perform the internal audit-related work, the Chief of Internal Audit shall propose an audit committee to propose to the Board of Directors to consider inviting or proceeding with the hiring of a thematic expert in accordance with the latest version of the audit committee charter.

## **Category 5**

### **Independence and objectivity**

Article 16 The Chief of Internal Audit shall report the performance of the functional audit work directly to the Audit Committee, so that the performance of the internal audit work can be fully carried out in accordance with the responsibilities entrusted to it, and report on the general administration to the Chief Executive.

Article 17 The Chief of Internal Audit and Internal Audit shall not be assigned to perform tasks other than internal audit work, where there are or are expected to be roles or responsibilities other than internal audit work, precautions shall be taken, so as not to affect independence or objectivity, whereby the Audit Committee shall have oversight, operational review and formulation of precautions in oversight, as well as periodically review reporting lines and functional roles in order to gain confidence in increased roles or responsibilities.

Article 18 The Chief of Internal Audit and Internal Audit shall be independent and have no conflict of interest in the activities audited. In order to perform their duties with objectivity, as well as shall be free from operational interference and shall not audit the work they have performed in an administrative or operational capacity within a period of 1 year prior to the audit. Neither shall the Internal Auditor be a director on any board of directors of the Company or its affiliated entities affecting operational independence and offering an audit opinion in the event of an intervention. The Chief of Internal Audit shall disclose the interference or discuss its potential impact on the Board. Check

If assigned to any director of a company or an affiliated entity, it may be determined in accordance with Category 4, the powers, duties, and responsibilities of the Internal Audit Section 10.10, considering the benefits to the company. The Chief of Internal Audit and the Internal Audit shall disclose the directorship of the company or another affiliated entity.

Article 19 The head of the internal audit unit shall confirm the independence of the performance of the internal audit work to the audit committee at least 1 time a year.

Article 20 Internal auditors shall disclose details of their effect on independence, objectivity, and disclose conflicts of interest, reporting to supervisors before the performance of inspection work to provide conviction, investigation of complaints, and examination of cases of suspicion that corruption may occur.

Article 21 If a person outside the Internal Audit Department is an audit worker to provide for the conviction, investigation of complaints and investigation of cases of suspicion that corruption may occur, the conflict of interest must be disclosed, clearly define the purpose and scope of the work.



## **Category 6**

### **Assurance and improvement of the quality of internal audit work**

Article 22 Internal audit departments shall provide assurance and improve the quality of internal and external audit work, covering the implementation, as follows:

22.1 Internal Quality Assessment includes Ongoing Monitoring, Periodic Self-Assessment, and Annual Self-Assessment, as agreed by the Board of Auditors, and reports on the results of the evaluation, issues and obstacles that cause the performance to fail to achieve its objectives, and provides the Chief Executive with an operational improvement plan and the Board of Auditors with acknowledgement.

22.2 External Quality Assessment includes the admission of quality assessments from outside the organization according to the period framework; and quality assessments from outside the organization by qualified and externally independent experts, which should be conducted regularly at least every five years. It must meet The International Professional Practices Framework ("IPPF"). The results of internal and external assessments are reported to the Chief Executive and the Board of Auditors.

## **Category 7**

### **Relationship with Management, Chief Executive, Audit Committee**

#### **Auditors, other auditors and auditors.**

Article 23 The Chief of Internal Audit should attend every meeting of the Audit Committee. Except, the Audit Committee is of the view that the Chief of Internal Audit should not attend meetings at that meeting or only certain agenda items.

Article 24 The Chief of Internal Audit shall discuss with the Chief Executive and the Audit Committee to understand the strategy, key objectives, risks involved and risk management process and also take the information obtained for consideration in the planning of the audit.

Article 25 The Chief of Internal Audit shall propose to the Chief Executive and the Audit Committee the need for the resources of the Internal Audit Department necessary to carry out the work.

Article 26 The Internal Audit Department shall liaise with the Administration, the Chief Executive, the Audit Committee, the Auditors, other auditors, the Compliance Supervisory Authority, the Risk Management Authority, the Internal Control Authority, the Audit Unit and the various departments concerned, so as to ensure that the scope of the audit work properly covers important matters, is mutually beneficial to the company and reduces redundant operations.

## Section 8

### Inspection unit

Article 27 The receiving unit has the following responsibilities:

27.1 Facilitate and cooperate with internal auditors

27.2 Provide complete documentary evidence of the operation, including other relevant information, ready to be verified.

27.3 Clarify and respond to various inquiries, as well as seek further information to the internal auditor.

27.4 Facilitate internal auditors to access information in the information systems of the receiving unit.

27.5 Follow the recommendations of internal auditors on various matters

Where the receiving unit acts with willful non-compliance or neglect to perform its functions under paragraph one, the Internal Auditor of the Chief Executive's Report shall consider giving due order to the case.

The Charter was prepared by the Internal Audit Division and approved by the Audit Committee meeting for effect from 15 August 2025 onwards.

-VIPOOTA TRAKULHOON-
(MR. VIPOOTA TRAKULHOON)
Chairman of Audit Committee
Approved by the Audit Committee Meeting No. 3 / 2025
On August 14, 2025