

## Attachment 6

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### Report of the Audit Committee

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## Report of the Audit Committee

Dear Shareholders,

The Audit Committee of TEAM Consulting Engineering and Management Public Company Limited (the "Company") comprises of three independent directors with diverse knowledge, expertise and experience in management, accounting, finance, and risk management. The three independent directors are independent and have the suitable qualifications to perform their duties in reviewing the financial statements that assures accountability in compliance with the regulations of the Securities and Exchange Commission and the Stock Exchange of Thailand. The Committee is chaired by Mrs. Suvimol Chrityakierne, Chairman of the Audit Committee, with General Wichien Sirisoonthorn and Air Chief Marshal Kongsak Chantarasopa as members and Ms. Pommara Patthanabhumthanint, the Company Secretary, as Secretary of the Audit Committee.

The Audit Committee has performed their duties independently by the Board of Directors' assignation in accordance with the scope of responsibilities stated in the Company's Audit Committee Charter which is in line with the requirements of the Securities and Exchange Commission and the Stock Exchange of Thailand. The Audit Committee emphasizes on the compliance with the Corporate Governance Code, laws, rules and regulations with regard to business operations both domestically and internationally in order to increase the Company's value. The Audit committee also review and ensure the accuracy and reliability of the Company's financial report, conduct an adequate and appropriate internal control system and internal audit, as well as review the connected transactions and risk management effectively.

In the fiscal year of 2025, the Audit Committee held a total of 5 meetings with 100% attendance of all members. In each meeting, the Company's management, external auditors and internal auditors were presented to exchange and suggest ideas and recommendations on related issues which were benefit to the Company's operation. The summary of each meeting of the Audit Committee were always presented in the Board of Directors Meeting.

In addition, the Audit Committee convened a private meeting between the Audit Committee and the external auditor, without the presence of the Company's management, on one occasion. The purpose of the meeting was to discuss the audit plan, internal control system, complaints and fraud, the auditor's independence in the performance of duties and expression of opinions, Key Audit Matters (KAM), and disclosures in compliance with applicable standards.

In the previous year, the Audit Committee's key performance can be summarized as follows:

### 1. Review of Financial Statements for 2025

The Audit Committee has reviewed the Company's and its subsidiaries' quarterly and annual financial statements to ensure their accuracy, completeness, and adequate disclosure. In this regard, the Audit Committee held discussions with the external auditor and the Company's management on key matters, including the accuracy and reliability of the financial statements, significant accounting adjustments affecting the financial statements, and the adequacy of disclosures therein. The Audit Committee is of the opinion that the Company's financial statements have been properly prepared in accordance with generally accepted accounting standards, prior to their submission to the Board of Directors for approval.

### 2. Review of the Internal Control System

The Audit Committee reviewed the annual audit plan as proposed by the internal auditor, provided recommendations, and monitored the implementation of corrective actions on significant findings to ensure good corporate governance and adequate internal control systems. The Committee also reviewed the results of the internal control assessment reported by the internal auditor, which covered entity-level controls, compliance with applicable laws and regulations, project management, procurement management, asset management, human resource management, and information technology security (IT Security). Based on such review, the internal control system was found to be effective and efficient, consistent with the auditor's opinion that no material issues or significant deficiencies were identified. Accordingly, the Audit Committee is of the opinion that the Company has adequate and appropriate internal control systems in line with the objectives and components of internal control.

### 3. Review of Risk Management

The Audit Committee has reviewed the Company's risk management system to ensure that it is appropriate and effective. The Risk Management Committee is specifically responsible for overseeing risk management, covering the approval of policies and frameworks, as well as the establishment of measures and the development of risk management plans to prevent or mitigate potential impacts on business operations to an acceptable level. The Company also monitors changes in both internal and external factors and regularly reviews risks in order to enhance its risk management to respond to changes effectively and in a timely manner. The Risk Management Committee reports the progress of risk management to the Board of Directors on a quarterly basis. In addition, the Audit Committee has assessed the effectiveness of risk management based on internal control audit reports from the internal auditor and the

external auditor. The Audit Committee is of the opinion that the Company's risk management system is appropriate and adequate.

#### **4. Review and Oversight of the Internal Audit**

The Audit Committee approved the appointment of office of Pitisevi Co., Ltd. to serve as the internal auditor of the Company and its subsidiaries. The Committee also reviewed the adequacy, appropriateness, and effectiveness of the Company's internal audit system to obtain reasonable assurance that the Company's operations are conducted efficiently and effectively. Such review was based on the internal auditor's reports on audits and reviews of the Company's key processes in accordance with the approved Internal Audit Plan for the year 2025, as well as the assessment of the adequacy of the internal control systems of the Company and its subsidiaries. The internal auditor prepared reports on the internal control system, which were presented to the Audit Committee and the Board of Directors for acknowledgment. In addition, the Audit Committee reviewed the annual internal audit plan to ensure that it is capable of identifying deficiencies in the internal control system and that appropriate improvements are made in response to changing circumstances. The Audit Committee is of the opinion that the Company's internal audit system is adequate and effective, and aligned with the established objectives.

#### **5. Review of Connected Transactions or Transactions that May Have Conflicts of Interest**

The Audit Committee monitored and reviewed the Company's connected transactions or transactions that may give rise to conflicts of interest on a quarterly basis to ensure that such transactions were conducted in the ordinary course of business, based on accuracy and transparency, and in compliance with applicable laws and the regulations of the Stock Exchange of Thailand. The Audit Committee is of the opinion that the connected transactions or transactions that may give rise to conflicts of interest during 2025 were necessary for business operations, conducted through transparent and fair processes, and in the best interests of the Company. Such transactions were reasonable, undertaken in the ordinary course of business under normal commercial terms, and treated on the same basis as those with unrelated parties. In addition, the pricing and conditions of such connected transactions were determined on an arm's length basis, in accordance with the Company's policy on connected transactions.

## 6. Review of Legal Compliance

The Audit Committee reviewed and supervised the Company's operations in accordance with the Securities and Exchange Act, Regulations of the Stock Exchange of Thailand, including policies, rules, regulations and other laws related to the Company's business operations. In the year 2025, there were no operations that were contrary to the requirements, laws, and related regulations. Therefore, the Audit Committee is of an opinion that the Company has a complete and effective internal control procedures in compliance with the aforementioned laws and regulations.

## 7. Review of Good Corporate Governance and Anti-Corruption Practices

The Audit Committee places strong emphasis on conducting business with integrity and upholding good corporate governance principles. Accordingly, it has exercised prudent oversight with fairness and transparency, and has reviewed the Company's complaint handling and whistleblowing processes to ensure alignment with good corporate governance practices. The Committee has also overseen the full and proper disclosure of information in compliance with the requirements of the Stock Exchange of Thailand, and has regularly reviewed the adequacy and effectiveness of the Company's internal control system, as well as its anti-fraud and anti-corruption measures. In 2025, no significant fraud cases or material complaints were identified, and the Company's operations were conducted in an appropriate manner in accordance with transparency and good governance principles.

## 8. Consideration of the selection and nomination for appointment of the external auditor, and determination of the audit fee for the year 2025

The Audit Committee has considered and selected the external auditor, proposed the appointment of the auditor, and proposed the audit fees for the year 2025, and subsequently submitted the same to the Board of Directors for consideration and approval prior to seeking approval from the Annual General Meeting of Shareholders. The selection criteria include that the auditor must possess qualifications as prescribed by the Office of the Securities and Exchange Commission (SEC) and the Stock Exchange of Thailand (SET), as well as having knowledge, expertise in auditing, and independence in accordance with relevant legal requirements. The Annual General Meeting of Shareholders for the year 2025 resolved to approve the appointment of EY Office Limited as the Company's auditor, namely Mrs. Chonlaros Suntiasvaraporn, Certified Public Accountant No. 4523, or Ms. Sirirat Sricharoensup, Certified Public Accountant No. 5419, or Ms. Watoo Kayankannavee, Certified Public Accountant No. 5423, or other Certified Public Accountants from the same firm, as the Company's auditors for the fiscal year 2025 ending

December 31, 2025. The total audit fee, comprising the annual audit fee and the quarterly review fees, is Baht 2,880,000 (Two million eight hundred eighty thousand baht only).

**9. Review and Approval of the Company's Audit Committee Charter**

The Audit Committee considered and approved the revision of the Company's Audit Committee Charter to be more in line with the Corporate Governance Code, then proposed to the Board of Directors for approval. The Charter shall be used as a guideline for the Audit Committee's work.

In conclusion, in 2025, the Audit Committee has fully performed its duties as stipulated in the Audit Committee Charter approved by the Board of Directors, with full knowledge, independence and careful caution for the maximum benefit of all shareholders and stakeholders in an equitable manner. The Audit Committee is of an opinion that the Company's financial statement is accurate, reliable, in accordance with Generally Accepted Accounting Principles. The Company has adequate information disclosure, appropriate risk management system in compliance with all relevant laws and regulations correctly and completely, an effective internal control system in response to the changes arising from both internal and external factors, and operation significantly in accordance with the Corporate Governance Code.

On behalf of the Audit Committee

- Mrs. Suvimol Chrityakierne -

Chairman of the Audit Committee