

## To approve the appointment of the auditors and their remuneration for the year 2025

In accordance with the Public Limited Companies Act B.E. 2535 and the Articles of Association of the Bank, the Board of Directors concurs with the Audit Committee's recommendation to propose to the AGM to approve the appointment of the auditors and their remuneration for the year 2025 as follows:

### 1. Name of Auditors and Auditing Office

The names of the statutory auditors from EY Thailand are as follows:

| Names of Auditors               | Certified Public Accountant No.      | Years of Service as auditors of the Bank and Subsidiaries |
|---------------------------------|--------------------------------------|---|
| – Ms. Somjai Khunapasut         | Certified Public Accountant No. 4499 | 2   |
| – Ms. Saranya Pludsri           | Certified Public Accountant No. 6768 | 2   |
| – Ms. Bongkot Kriangphanamorn   | Certified Public Accountant No. 6777 | 2   |
| – Ms. Chutiwan Chanswangphuwana | Certified Public Accountant No. 8265 | 2   |

The proposed auditors have qualifications in compliance with the Bank of Thailand's regulations and have also been approved by the Securities and Exchange Commission as certified auditors of juristic persons according to the Securities and Exchange Act.

The proposed auditors have declared that they have no beneficial interest in the Bank / company in the Bank's group / executives / major shareholders or related persons of these mentioned persons.

### 2. Remuneration of Auditors

The Board of Directors of the Bank would like to propose the AGM to approve the auditor remuneration for the audit of the Bank for the year 2025, EY Thailand proposed the audit fee for the year 2025 of the Bank at the amount of Baht 4,040,000 and to acknowledge audit fee of ICBC (Thai) Leasing Company Limited ("ICBCTL", the Bank's subsidiary) in the amount of Baht 2,091,000 and ICBC (Thai) Insurance Broker Company Limited (ICBCTL's subsidiary) in the amount of Baht 494,000, the total of audit fee the Bank and Bank subsidiaries is in the amount of Baht 6,625,000, the summary as the below:

**Comparison of the remuneration of auditor from 3 years**

|   | 2023(Deloitte)      |                  | 2024(Deloitte) <sup>(2)</sup>   |                  | 2024(EY) <sup>(3)</sup> |                  | 2025(EY)            |                      |
|---|---------------------|------------------|---------------------------------|------------------|-------------------------|------------------|---------------------|----------------------|
|   | Baht                | % <sup>(1)</sup> | Baht                            | % <sup>(1)</sup> | Baht                    | % <sup>(1)</sup> | Baht                | % <sup>(1)</sup>     |
|   | Yearly<br>audit fee |                  | First half<br>year audit<br>fee |                  | Yearly<br>audit fee     |                  | Yearly<br>audit fee |                      |
| The Bank  | 4,000,000           | 0.0%             | 2,000,000                       | -                | 4,040,000               | 1.0%             | 4,040,000           | 0.0%                 |
| ICBCTL  | 1,921,000           | (1.0%)           | 940,500                         | -                | 1,881,000               | (2.1%)           | 2,091,000           | 11.2% <sup>(4)</sup> |
| ICBC (Thai) Insurance<br>Broker Co., Ltd<br>(ICBCTL's subsidiary) | 480,000             | 3.5%             | 247,200                         | -                | 494,000                 | 2.9%             | 494,000             | 0.0%                 |
| Total   | 6,401,000           | (0.1%)           | 3,187,700                       | -                | 6,415,000               | 0.2%             | 6,625,000           | 3.3%                 |

<sup>(1)</sup> Increment percentage based on the yearly audit fee.

<sup>(2)</sup> Deloitte provided audit services only for the first half year of the year 2024.

<sup>(3)</sup> EY Thailand would be the new audit firm and provide the audit services for the full year 2024's financial statements of the Bank and Bank subsidiaries

<sup>(4)</sup> The new project of the BOT ("You Fight We Help") affected the audit work, so the audit service fee of ICBCTL increased compared to the previous year.

Note: The above service fees excluded out-of-pocket expenses such as travelling, car parking fee, overtime charges, communication expenses and printing charges which would be charged to the Bank/companies as per the actual cost but shall not exceed 5% of the total fees.