Deloitte.



2026 Transparency Report

Deloitte Touche Tohmatsu Jaiyos Audit Co., Ltd.

16 October 2026

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A message[1] from our leadership

Building trust through quality, integrity and responsible innovation

Trust is fundamental to the confidence and resilience of Thailand's capital markets. We recognise the responsibility entrusted to us as independent auditors: to serve the public interest by delivering consistently high-quality audits, acting with integrity and objectivity, and applying professional scepticism to the matters that most affect our stakeholders.

Quality remains at the centre of our strategy and every decision we make. It is reinforced through leadership accountability, our system of quality management, robust direction, supervision and review, and continuous monitoring and remediation. We continue to engage constructively with regulators and other stakeholders, and we use their perspectives, together with insights from our own internal reviews, to identify root causes, strengthen execution and drive continuous improvement.

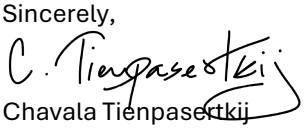
Our people bring this commitment to life. We continue to invest in technical excellence, industry knowledge, and leadership development so that our professionals can navigate increasing complexity with confidence. We seek to foster an inclusive environment in which people feel respected, supported and able to speak up, consult and challenge. These behaviours are fundamental to exercising sound professional judgement and high-quality audits.

Digital transformation is reshaping both the entities we audit and how audits are performed. Through Deloitte Omnia, our global cloud-based audit platform, we are embedding intelligent, context-aware capabilities, advanced analytics and real-time workflow assistance into engagement delivery. These tools help teams analyse information, identify risk factors, support compliance and regulatory assessments, and execute procedures with greater consistency**. Our principle is clear: technology should augments, not replace professional judgement**. Our people remain accountable for challenging and validating technology-enabled outputs and for maintaining professional scepticism throughout the engagement.

Responsible innovation also requires strong safeguards. We reinforce this with practical, ethics-based guidance, targeted training and updated practice aids. Direction, supervision and review remain embedded in our methodologies and digital workflows, helping protect the confidentiality and integrity of client data.

Looking ahead, we will continue to balance innovation with disciplined execution, human oversight and an unwavering commitment to ethics, independence and quality. By combining the capabilities of our people with secure, responsible technology, we aim to strengthen confidence in corporate reporting, support the resilience of Thailand's capital markets and help shape a trusted future for the audit profession. We invite you to explore the report and learn more about our commitment to making an impact that matters.

Sincerely,



Chavala Tienpasertkij
Audit Leader
Deloitte Touche Tohmatsu Jaiyos Audit Co., Ltd.

[1] Throughout this report, the terms "Deloitte, we, us, and our" refer to one or more of Deloitte Touche Tohmatsu Limited, its network of member firms, and their related entities. For more information about the Deloitte network, please see page 3 or About the network (deloitte.com).

Deloitte network

Deloitte Thailand: legal structure and ownership
In Thailand, services are provided by Deloitte Touche Tohmatsu Jaiyos Audit Co., Ltd. ("DTTJA", "the Firm") and its affiliates ("Deloitte Thailand"). Deloitte Thailand is connected to the Deloitte network through Deloitte Southeast Asia ("Deloitte SEA").

Deloitte Southeast Asia
Deloitte Thailand is part of the network of entities that make up Deloitte SEA (a collective term that refers to separate legal entities that facilitate and/or provide services across Southeast Asia), and this network of entities is also a part of Deloitte Asia Pacific Limited ("Deloitte AP"). Through Deloitte AP, Deloitte Thailand is part of the Deloitte network.

Deloitte Asia Pacific Limited ("Deloitte AP"):
Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Bengaluru, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Mumbai, New Delhi, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

Please see below and the rest of this document for further information regarding DTTL, the Deloitte organisation and the Deloitte network.

Network description

The Deloitte network
The Deloitte network (also known as the Deloitte organisation) includes a globally connected network of DTTL member firms and their respective related entities operating in more than 150 countries and territories around the world. These separate and independent member firms operate under a common brand.

Deloitte Touche Tohmatsu Limited (DTTL or Deloitte Global)
Deloitte Touche Tohmatsu Limited is a private company limited by guarantee incorporated in England and Wales. DTTL serves a coordinating role for its member firms and their respective related entities and establishes policies and protocols with the objective of promoting a consistently high level of quality, professional conduct, and service across the Deloitte network. DTTL does not provide services to clients and does not direct, manage, or control any member firm or any of their respective related entities.

"Deloitte" is the brand under which nearly 500,000 dedicated professionals and practitioners in independent member firms (or their respective related entities) throughout the world collaborate to provide leading professional services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our people deliver measurable and lasting results that help reinforce public trust in capital markets and enable clients to transform and thrive. These member firms are members of DTTL. DTTL, these member firms and each of their respective related entities form the Deloitte organisation. Each DTTL member firm and/or its related entities provides services in particular geographic areas and is subject to the laws and professional regulations of the country or countries in which it operates. Each DTTL member firm is structured in accordance with national laws, regulations, customary practice, and other factors, and may secure the provision of professional services in its respective territories through related entities. Not every DTTL member firm or its related entities provides all services, and certain services may not be available to attest clients under the rules and regulations of public accounting. DTTL, and each DTTL member firm and each of its related entities, are legally separate and independent, cannot obligate or bind any other, and are liable only for their own acts and omissions, and not those of any other. The Deloitte organisation is a global network of independent firms and not a partnership or a single firm. DTTL does not provide services to clients.

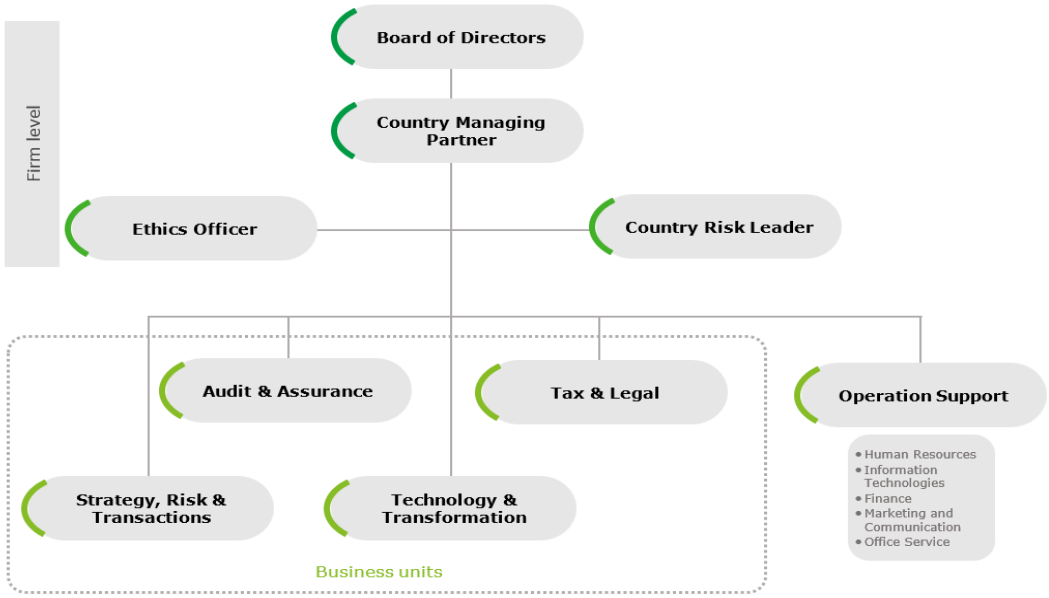
Deloitte Touche Tohmatsu Jaiyos Audit Co., Ltd.: governance – leadership in action

DTTJA is a limited liability company incorporated in Thailand, with registered office at AIA Sathorn Tower, 23rd - 27th Floor, 11/1 South Sathorn Road, Yannawa, Sathorn, Bangkok, 10120, Thailand. Deloitte Thailand facilitates the coordination of the activities of Deloitte affiliated entities in Thailand and operates under a defined management structure, supported by a Board of Directors that provide governance and oversight across the organisation.

The Board of Directors is responsible for providing oversight, guidance and strategic direction to the Firm's management in relation to its operations and long-term strategy. The Board also reviews and approves key matters relating to governance, operations and administrative. Deloitte Thailand's focus on audit quality is fully supported by the Board of Directors and management team, reflecting their strong commitment to maintain high standards of professional excellence, integrity and accountability.

The Board is the governing body to facilitate sound governance, the implementation of local rules and regulations and the implementation of DTTL, Deloitte AP and SEA policies and procedures.

Deloitte Thailand Structure



System of quality management (SQM)

ISQM 1 introduces a risk-based approach to the SQM that requires firms to respond to quality objectives and risks to our ability to execute high-quality audits in the following areas:

- The firm's risk assessment process;
- Governance and leadership;
- Relevant ethical requirements;
- Acceptance and continuance of client relationships and specific engagements;
- Engagement performance;
- Resources;
- Information and communication; and
- The monitoring and remediation process.

The effective implementation of ISQM 1 has been and remains a key element of Deloitte's global audit and assurance quality strategy.

As part of the implementation of ISQM 1, quality objectives, quality risks and responses were formalised and brought together in a globally consistent technology platform to facilitate the design and maintenance of the system, as well as the operation through tri-annual self-assessments by business process owners and reporting capabilities to support the required annual evaluation.

DTTJA continues to work with leaders across the firm, as well as the broader network, to further enhance our proactive approach to managing the quality of engagements performed—identifying and addressing risks to quality and driving continued advancements in quality management processes serves us well into the future as the environment within which we operate continues to evolve and become increasingly complex.

Consistent with Deloitte's culture of continuous improvement and innovation, DTTJA's efforts relating to ISQM 1 and our SQM provide us the opportunity to continually challenge ourselves - examining those areas where we can further enhance and transform our SQM. Quality is always front and center, and robust quality monitoring processes play an integral role in our ability to continually improve.

ISQM 1 requires an annual evaluation of the SQM. DTTJA performed its annual evaluation of its SQM as of 31 May 2026.

Conclusion on the effectiveness of the SQM

DTTJA is responsible for designing, implementing, and operating a SQM for audits or reviews of financial statements, or other assurance or related services engagements performed by the firm, that provides the firm with reasonable assurance that the objectives of the SQM are being achieved. The objectives are:

- The firm and its personnel fulfill their responsibilities in accordance with professional standards and applicable legal and regulatory requirements, and conduct engagements in accordance with such standards and requirements; and
- Engagement reports issued by the firm or engagement partners are appropriate in the circumstances.

DTTJA conducted its evaluation in accordance with ISQM 1 and concluded that the SQM provides the firm with reasonable assurance that objectives of the SQM are being achieved as of 31 May 2026.

Reasonable assurance is obtained when the SQM reduces to an acceptably low level the risk that the objectives of the SQM are not achieved. Reasonable assurance is not an absolute level of assurance, because there are inherent limitations of a system of quality management.

Independence, objectivity, and professional skepticism

The execution of high-quality audit and assurance engagements requires independence, objectivity, and professional skepticism. This means a continuous and tangible focus on Deloitte's critical role in serving the public interest, including creating a culture of quality where doing the right thing is of paramount importance. Deloitte consistently reinforces the important role of auditors as independent evaluators who must maintain a mindset of professional skepticism throughout the conduct of our work. This approach is reflected in Deloitte policies, methods, procedures, and learning, and is reinforced through quality management and accountability measures.

Audit & Assurance approach

Deloitte's approach to performing a high-quality engagement involves the use of audit and standards-based assurance methodologies, common across the Deloitte network, supplemented by tools for use by our practitioners to plan, perform, supervise, review, document, conclude, and communicate the results of each engagement. Deloitte's approach is underpinned by professional standards, as well as the requirements of applicable laws and regulations.

Deloitte's audit methodology is risk-based, focusing on the financial statement account balances, disclosures, and underlying assertions that have a reasonable possibility of being materially misstated. Our methodologies are also dynamic - it evolves continuously to keep pace with the changing demands of investors, companies, and other stakeholders. It recognises that advances in the availability and management of large data sets, in statistical science as well as Generative AI (GenAI) are relevant to continuing to enhance the quality of Deloitte engagements.

Resources to support Deloitte practitioners in the execution of high-quality engagements

The resources applied by Deloitte practitioners in the performance of their work include the proprietary tools, guidance, materials, and practice aids used in conducting engagements, which are available to all our practitioners in the Research Portal, an extensive online library, and in our audit execution platforms (such as Deloitte Omnia and Deloitte Levvia). These resources drive greater standardisation and consistency across Deloitte firms. Deloitte regularly issues guidance to our practitioners and communicates developments that should be factored into audit risk assessments and responses to maintain and drive quality execution.

Consultation

Quality and risk management considerations are integral to Deloitte's audit and assurance business and to the performance of engagements. That is why Deloitte views consultation as an essential, collaborative process—one that involves robust challenge and helps determine the most appropriate answers to complex questions. Deloitte has identified circumstances where consultation outside of the engagement team is required to demonstrate an appropriate level of professional judgment and the exercise of professional skepticism. Deloitte consultation policies require that conclusions are documented, understood, and implemented. Foundational to the effectiveness of the consultation process is Deloitte's investment in consultation resources who have the appropriate skills and expertise. In addition to formal consultations, whenever engagement partners and teams need additional information or perspectives, they are encouraged to seek assistance from internal specialists (tax, valuation, IT, fraud etc.), members of the Professional Practice Department (PPD), or others in the organisation with specialised knowledge including industry leaders.

External and internal quality monitoring

Monitoring of quality

A continued focus on quality is of paramount importance to the Deloitte brand. It is critical that a Deloitte engagement is consistently executed and of high-quality, wherever in the world it is performed.

The objective of monitoring and remediation processes are to provide relevant, reliable, and timely information about the design, implementation, and operation of the SQM to leadership to enable appropriate and timely actions to be taken to respond to identified deficiencies. This includes the identification of deficiencies and good practices in the SQM and the assessment of the effectiveness of remedial actions in driving improvements in audit quality.

SQM monitoring

SQM monitoring is an integral part of DTTJA's monitoring activities and considers relevant requirements in ISQM 1, as well as evaluating the design, implementation and operating effectiveness of responses that address the quality risks that have been identified for the firm.

Key components of SQM monitoring include:

- Risk-based approach to selecting business processes, quality risks and responses to monitor.
- Mandatory moderation panel to drive consistency in evaluating findings and deficiencies.
- Identifying appropriate resources (from within DTTJA as well as from other Deloitte geographies or Deloitte Global) with the right experience.

  Audit Quality Indicators (AQIs) (see Appendix A) are used in conjunction with other metrics to further assist DTTJA in developing and monitoring quality action plans and reporting on the progress in its audit quality journey.

Inspections of completed engagements

Key components of inspections of completed engagements include:

- Risk-based engagement selection and consideration of all major industries served by DTTJA while considering all signing partners or partner equivalents on a cyclical basis.
- Mandatory moderation panel to drive consistency in findings and engagement ratings.
- Identifying appropriate resources (from within DTTJA as well as from other Deloitte geographies or Deloitte Global) with the right experience and industry knowledge.



External inspections

In addition to DTTJA's own internal monitoring of audit quality, it is also subjected to annual external monitoring by SEC Thailand.

DTTJA's latest official firm inspection report was issued in 2021 by SEC Thailand under TSQC-1 *Thai Standard on Quality Control 1* as follows:

Component of TSQC 1		Result
Overall Firm Rating		Very Good
1	Leadership Responsibilities for Quality within the Firm	Very Good
2	Relevant Ethical Requirements	Very Good
3	Acceptance and Continuance of Client Relationships and Specific Engagements	Very Good
4	Human Resources	Very Good
5	Engagement Performance	Good
6	Monitoring	Very Good

Root cause analysis and remediation

Continuous improvement is essential to Deloitte's culture of quality and excellence. Understanding why engagement level findings and SQM deficiencies occur is critical to being able to design effective remedial actions. When engagement level findings or SQM deficiencies are identified, whether through internal or external monitoring activities, actions are taken to identify gaps and develop appropriate remediation activities. Remediation is imperative to drive continuous improvement in quality and avoid future similar findings. An audit quality plan is prepared by DTTJA and provides for effective implementation and monitoring of key audit quality priorities.



Digital transformation

Strengthening A&A quality through AI-enabled innovation

Deloitte Audit & Assurance (A&A) is advancing with purpose as we execute our digital transformation strategy. In a landscape defined by rapid technological development, the focus remains on delivering high-quality engagements while adapting how A&A work is performed. Responsible innovation is fundamental to this approach. We seek to capture technological opportunities while maintaining the centrality of professional judgment, integrity, and trust.

A key recent development is the introduction of an embedded network of intelligent agents within Deloitte Omnia, Deloitte's global cloud-based platform. This advancement supports teams with enhanced, context-aware insights, and real-time workflow assistance. These capabilities enable our people to analyse information, identify potential risk factors, support compliance and regulatory assessments, and reinforce the consistency and quality of procedures. Throughout, the principle of "human in the loop" remains paramount.

These capabilities are designed to augment, not replace, professional judgment: A&A professionals and practitioners remain responsible for challenging and validating the outputs of technology, ensuring that technology serves as an enabler of quality rather than a replacement for critical thinking or professional skepticism.

These enhancements are complemented with practical and ethical guidance, drawing on recognised frameworks such as Trustworthy AI™. Our people have access to regular and targeted learning, including the Deloitte AI Academy™, that addresses both the value and limitations of AI-enabled technologies. This learning reinforces the importance of human oversight, and alongside updated practice aids and guidance from subject matter specialists, supports teams in navigating new challenges and adapting to evolving stakeholder requirements. Deloitte A&A's training and talent model is designed to equip teams not only to use technology, but also to apply professional skepticism, challenge estimates, assess disclosures, understand automated assurance workflows, and investigate exceptions or anomalies identified through digital capabilities. The Deloitte Global A&A talent framework and delivery models have also been revised, so that teams are equipped to operate confidently in a digital environment—balancing human oversight with the power of artificial intelligence.



Security, integrity, and client data

Deloitte recognises that the security and confidentiality of client data are fundamental to maintaining stakeholder trust and delivering credible engagement outcomes. As processes increasingly rely on cloud-based platforms and digital solutions, we continue to make investments to protect data safety and privacy. Deloitte A&A applies a security-by-design approach across the technology lifecycle, including upfront risk and data assessments, secure engineering standards, controlled testing and release processes, and ongoing monitoring and remediation in production. These controls are designed to support the confidentiality and security of client data throughout the A&A technology lifecycle.

We adhere to applicable regulatory requirements and industry standards concerning data handling, encryption, and access management. Secure data flows minimise risk of error or unauthorised access. Real-time oversight within Omnia enables early identification and resolution of anomalies, supporting prompt responses to potential risks.

Direction, supervision, and review (DSR) principles are embedded within both our technology and methodologies, extending not only to AI-enabled solutions but to many facets of digital engagement execution. Updated practice aids and practitioner guidance reinforce this focus on DSR across engagements.

Deloitte A&A's approach to technology usage is built on responsible stewardship of information. Through secure platforms, robust processes, and ongoing professional vigilance we continue to uphold the integrity expected by the public, regulators, and capital markets.



Learning and development initiatives

At the core, Deloitte has a single, global mandatory audit technical learning curriculum, tailored for learners by level, using a dynamic blend of live instructor-led, digital on-demand courses, and on-the-job activities.

All client service practitioners are required to follow the firm's learning requirements for their roles and complete sufficient continuing professional development (CPD) each year and over a cyclical three-year period to ensure both compliance with regulatory standards and Deloitte internal policies. The Thai Federation of Accounting Profession also requires all auditors to complete at least 40 hours of CPD each year which consist of 20 hours of formal CPD and 20 hours of informal CPD. This is achieved through structured, formal learning programs, such as internal or external courses, seminars, or e-learning, and all of these programs cover the full range of the Global Talent Standards (e.g., leadership & professional competencies, function-specific technical competencies, and competencies in areas of specialisation).

All client service practitioners have clearly defined role expectations and global Talent Standards which outline the capabilities that are required of practitioners at each level.

Deloitte has made substantial investments in talent and learning strategies and transformed the technical curriculum to build the refreshed skillsets and proficiency required by level. Aligned to DTTJA's efforts to deliver a more skills-focused career experience, we are prioritising learning modernisation by providing experiences that are skills-based, tailored, and relevant for practitioners and professionals in their specific roles.

The Deloitte Global Audit & Assurance ("Deloitte A&A") has also established specific learning offerings for specialists working on engagements to support their knowledge and understanding. In addition, client service practitioners working on Assurance engagements are provided with a range of learning offerings responsive to emerging business needs.

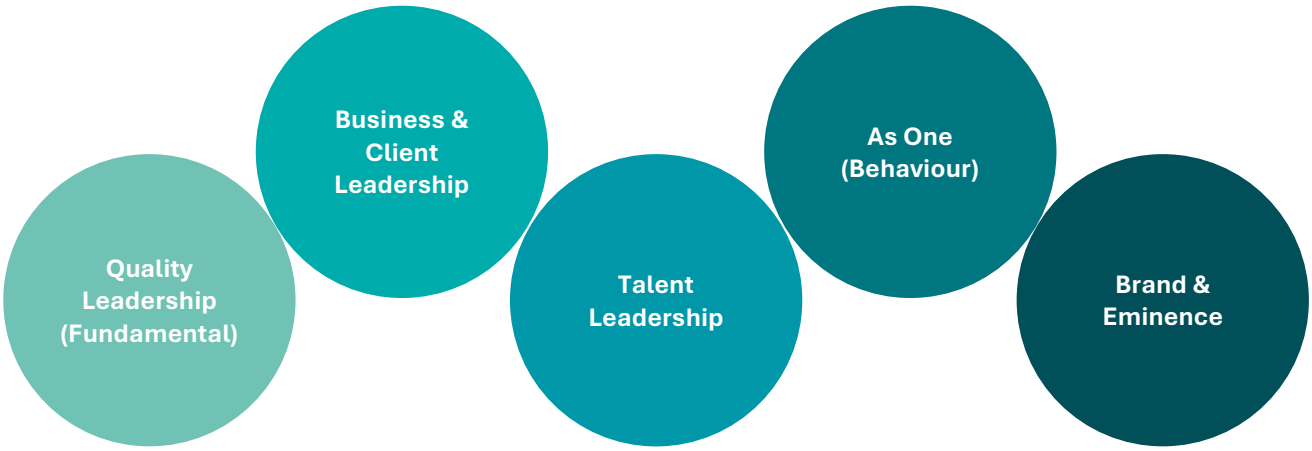
The objective of DTTJA's CPD program is to help partners and practitioners maintain and enhance their professional competence and ensure consistency of execution. To supplement on-the-job development, DTTJA provides formal CPD programs in relevant subject areas consistent with the Deloitte Global A&A Learning Curriculum.



Remuneration

Execution of high-quality is expected from all practitioners and is embedded across the Deloitte network. This is recognised through reward and recognition programs and is built into performance standards at every level, against which practitioners' overall evaluations are measured.

In accordance with global policies, our partners are evaluated on a yearly basis, and depending on the outcome of the evaluation, the remuneration of partners may increase or decrease. Specifically, partner evaluations take the following factors into account:



Sales metrics for non-Audit & Assurance services are excluded from the evaluation and remuneration of A&A partners.

The A&A partner performance and remuneration framework establishes a strong link between audit quality and partner remuneration. Assessments incorporate detailed feedback on internal engagement reviews, external inspection findings, compliance with Firm policies (including independence) and relevant audit quality indicators. The NPPD and AARL independently assess the resulting quality and risk ratings.

Partners are recognised for exceeding expectations in risk protection, quality, and ethical conduct, and for promoting these behaviours among other partners and teams. As part of the annual evaluation, the NPPD and AARL consider evidence of significant contributions to the quality and risk agenda and exceptional leadership in these areas. Recognition may include monetary awards, higher overall evaluation ratings, increased annual adjustments, higher base remuneration, or a combination of these outcomes.

Findings from annual regulatory inspections are an important input, alongside other quality measures, in determining an A&A partner's quality and risk rating. The assessment considers each finding's nature and severity, including whether significant improvement is required. The assessment also considers whether inspection findings indicate a broader issue requiring a Firm-wide response or are specific to the engagement or partner.

Poor quality and risk ratings can result in financial consequences for partners, including monetary penalties or lower annual evaluation ratings, which may reduce or eliminate annual adjustments, reduce base remuneration, or both. In addition, Firm leadership may support the partner's remediation by reducing the audit portfolio, limiting or removing public interest entity audits, and reducing other Firm-wide responsibilities so the partner can focus on remediation.

Independence, ethics, and additional disclosures

Deloitte Global Independence

Sets **independence policies and procedural expectations** based upon the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants and, where applicable, the independence standards of the US Securities and Exchange Commission and the Public Company Accounting Oversight Board.

Supports network services that a firm uses in the design, implementation, and operation of their system of quality management, including:

Technological resources: Global systems to provide its people with entity information to support compliance with personal and professional independence requirements, including financial interests, scope of service, and business relationship approvals.

Intellectual resources: Independence policy, e-learning, monitoring instructions and other tools, templates, and guidance.

Human resources: Technical independence expertise, as required, which also informs potential enhancements to intellectual resources.

Supports various elements of a firm's **system of quality management** monitoring and remediation process, as determined to be appropriate.

Promotes **independence awareness** across the Deloitte network through active engagement with independence and business leadership groups and periodic communications, alerts, technical training, and webcasts.

Independence

DTTJA has designed and implemented and operates a system of quality management ("SQM") for the relevant independence requirements as it relates to audit or reviews of financial statements, and other assurance or related services engagements ("Independence SQM"). The Independence SQM comprises responses (policies and procedures) that address independence quality risks to the achievement of the independence objectives. The responses are based on expectations set out in Deloitte Global Independence policies, and are supplemented, as appropriate, to reflect additional national or regional requirements that may be more restrictive than Deloitte Global policies. DTTJA's leadership reinforces the importance of compliance with independence and related quality management standards, thereby setting the appropriate tone at the top and instilling its importance into the professional values and culture of DTTJA. Strategies and procedures to communicate the importance of independence to partners, other practitioners, and support staff have been adopted, emphasising each individual's responsibility to understand and meet the independence requirements. The Independence Leader is responsible for overseeing independence matters within DTTJA, including the design, implementation and operation of the Independence SQM.

The firm's Independence SQM comprises responses to the following key independence areas:

- Client, engagement, and business relationships, including use of the independence business process tools: the Deloitte Entity Search and Compliance (DESC)

system and the Service Request Monitoring (SRM) application
- Firm and personal financial relationships, including the use of the Global Independence Monitoring System (GIMS)
- Employment and other relationships
- Independence confirmations
- Independence consultations
- Independence-related policies and communications
- Independence learning
- Breaches of independence requirements
- Disciplinary measures for failures to adhere to applicable independence requirements

The firm's Independence SQM also includes detective monitoring responses over some of the key independence areas to ensure independence compliance.

All responses (including the detective monitoring responses) in the Independence SQM are tri-annually self-assessed and subject to SQM monitoring for design, implementation and operating effectiveness on a risk-based approach.

DESC

Deloitte Entity Search and Compliance

Global, searchable database containing specific entity information relevant in determining personal and professional independence restrictions

SRM

Service Request Monitoring

Application integrated with DESC that provides a standard business process workflow for submitting and reviewing preapproval requests to provide services to and enter into business relationships with clients

GIMS

Global Independence Monitoring System

Application that contains financial relationship data with relevant independence compliance indicators

Long association requirements of audit partners and practitioners

Rotation of engagement partners, EQRs and other key audit partners helps provide a new perspective to audit engagements, ensures professional skepticism is maintained, and reduces familiarity and self-interest threats to independence.

All audit partners must comply with Deloitte rotation policies, where applicable, which align with the requirements of the Thai Federation of Accounting Professions' Code of Ethics for Professional Accountants.

Ethics

All Deloitte people are expected to act with integrity in accordance with high ethical standards as described in the Deloitte Global Principles of Business Conduct ("Global Code"). The Global Code is embedded into each member firm's Code of Conduct and defines the commitments that all Deloitte people make regarding ethical standards, as well as explaining each individual's responsibilities to their clients, colleagues, and society.

In addition to the Global Code, other foundational elements of Deloitte's ethics program include global policies, a program of training and communications, and established reporting channels supported by defined incident management protocols. For continuous improvement, regular program assessments and reviews are conducted, and feedback is collected from Deloitte people through an annual ethics survey.

Ethics at Deloitte is led by the Deloitte Global Chief Ethics Officer at the global level, and by member firm Ethics Officers at the local level, all of whom are experienced partners with direct access to the member firm's CEO and governing body. Deloitte Global and member firm ethics leaders work together to continually monitor risk and to reinforce compliance with the Global Code.

DTTJA maintains policies and procedures that build on global policies and are designed to provide reasonable assurance that its people comply with relevant ethical requirements.

The ethical requirements for audit and related assurance services provided by DTTJA are in accordance with the Thai Federation of Accounting Professions' Code of Ethics for Professional Accountant. DTTJA also complies with Deloitte Global policies and procedures, which align with the requirements and guidance set out in the international Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, a standard-setting body of the International Federation of Accountants (IFAC). When the Thai Federation of Accounting Professions' Code of Ethics for Professional Accountant are more restrictive than the Deloitte Global policies and procedures, DTTJA follows the applicable Thai Federation of Accounting Professions' Code of Ethics for Professional Accountant requirements.

The firm reinforces its commitment to ethics and integrity through communication tools, learning programs, compliance processes, and measurement systems for all people. Learning includes targeted content for onboarding, manager and senior manager promotion, partner admission, independent contractors, and refresher programs at least every two years. Recent global training topics have included a focus on the importance of owning up to one's mistakes, being an active bystander, navigating personal relationships in the workplace, demonstrating respect, integrity and professionalism on social media, ethical learning, and appropriate use of Generative AI, and courses have included a confirmation that professionals are aware that answers should not be shared with others and doing so would constitute a violation of the Global Code. In addition, DTTJA conducts ethics reviews of senior leaders and requires all partners, other practitioners, and support staff to confirm annually that they have read and comprehended the member firm's Code of Conduct and understand that it is their responsibility to comply with it.

Deloitte Global Ethics

Deloitte is committed to conducting business with honesty, distinctive quality, and high standards of professional behavior.

Deloitte's Global Principles of Business Conduct ("Global Code") outlines Deloitte's ethical commitments as a network and expectations for Deloitte's nearly 500,000 people, giving a strong, principled foundation. The foundations of the network's ethics program are comprised of the following elements:



Information security

Deloitte SEA ISO/IEC 27001 Certification

Deloitte Thailand obtained the ISO/IEC 27001 Certification for the period from 11 August 2026 to 10 August 2029 which certifies their operation of Information Security Management System which complies with the requirements of ISO/IEC27001:2022. ISO/IEC 27001:2022 which is the international standard that describes best practice for an Information Security Management System (ISMS). Achieving accredited certification to ISO 27001 demonstrates that organisation is following information security best practice and delivers an independent expert assessment of whether data is adequately protected.

The scope statement of ISO 27001

The ISO on Information Security Management System (ISMS) relates to management and protection of confidential information received from clients or third parties in connection with the design, development, and provision of services in A&A, tax & legal (T&L), strategy, risk & transaction (SRT) and technology & transformation (T&T), including working papers and deliverables generated from those services.

The information security objectives cover the following:

- Integrity: protect the integrity of information hosted and managed by Deloitte from unauthorised or accidental modification and protect the accuracy and completeness of this information.
- Confidentiality: preserve the confidentiality of information hosted and managed by the Deloitte from unauthorised access and disclosure.
- Availability: ensure the availability of information hosted and managed by the Deloitte as and when required by the business.



Appendices

Appendix A | Audit Quality Indicators (AQIs)

An integral component of supporting audit quality improvement efforts, the audit quality "indicators" and/or "predictors" provide measurable data on the auditors' ability and commitment to deliver quality audits.

These audit quality indicators help us monitor and measure improvement in audit quality, and to identify factors that may contribute to or cause practice review and/or external inspection findings.

Our AQIs include the following:

	Partner-Manager involvement in engagements		Partner and Staff experience years
	Partner-Manager Headcount to Field Staff Headcount		EQR involvement in engagements
	Staff turnover		Delivery of sufficient / appropriate learning

% Partner-Manager time involvement in engagements

	FY24	FY25	FY26
% Partner-Manager time involvement in engagements	18.78%	18.16%	18.52%

Partner-manager Headcount to Field Staff Headcount

	FY24	FY25	FY26
Partner-Manager to Field Staff ratio	1:4	1:4	1:4

Staff turnover

	FY24	FY25	FY26
% Staff turnover	24%	36%	27%

Turnover rate = Total employees who left the firm divided by average employee of the firm

Partner and Staff experience (in years)

	FY24	FY25	FY26
Partner experience	24.09	25.17	25.20
Staff experience	4.29	4.71	4.52

% EQR time involvement/Total engagement hours for listed audits

	FY24	FY25	FY26
% EQR time involvement/Total engagement hours	1.60%	1.58%	1.79%

Training hours

	FY24	FY25	FY26
Total training hours	93,450	45,019	45,111
Average training hours per person	116	88	87

Thai Federation of Accounting Professions requires all auditors to complete at least 40 hours of CPD each year which consist of 20 hours of formal CPD and 20 hours of informal CPD.

Note: DTTJA's fiscal year end is 31 May.

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