

## Names and Profiles of the Auditors

- Names of the auditors and the audit firm

- |                                    |                       |
|------------------------------------|-----------------------|
| 1. Ms. Sophit Prompol              | CPA No. 10042; and/or |
| 2. Mr. Natthaphong Tantichattanon  | CPA No. 8829; and/or  |
| 3. Mr. Waiyawat Korsamarnchaiyakij | CPA No. 6333; and/or  |
| 4. Ms. Dussanee Yimsuwan           | CPA No. 10235         |

of KPMG Phoomchai Audit Company Limited.

### Brief profiles of the 4 auditors as follows:

Ms. Sophit Prompol

*Partner*

KPMG Phoomchai Audit Company Limited

Certified Public Accountant No. 10042



### Profiles and Work Experience

- |                                   |   |   |
|-----------------------------------|---|---|
| <b>Working Period</b>             | : | 2004 - present  |
| <b>Professional Qualification</b> | : | <ul style="list-style-type: none"> <li>Licensed CPA, Thailand</li> <li>Licensed SEC Auditor</li> </ul>  |
| <b>Academic Qualification</b>     | : | Bachelor of Accountancy, Chulalongkorn University   |
| <b>Experience</b>                 |   | <p>Sophit is a partner in KPMG in Thailand with 19 years of experience providing financial statement audits. She works in various industries: energy and natural resources, power and utilities and industry markets and specializes in IFRS engagements.</p> <p>Sophit has audit experience providing services for multinational and listed companies who adopt IFRS and TFRS</p> <p>: for PAEs in their financial statements in various industries.</p> |

Mr. Natthaphong Tantichattanon

*Partner*

KPMG Phoomchai Audit Company Limited

Certified Public Accountant No. 8829

### Profiles and Work Experience



**Working Period** : 2003 - present

**Professional Qualification** : 

- Licensed CPA, Thailand
- Licensed SEC Auditor

**Academic Qualification** : 

- Master's Degree in Executive Business Administration, Graduate Institute of Business Administration of Chulalongkorn University Bangkok, Thailand (Sasin)
- Bachelor's Degree in Business Administration, Thammasat University, Bangkok, Thailand

**Experience** : Natthaphong has over 21 years extensive experience in providing professional audit services and sustainability assurance engagement to a variety of clients ranging from privately held, emerging companies, IPO and company within SET in accordance with IFRS and TFRS. Natthaphong has managed complex audits for clients in a variety of industries, primarily in the industrial markets and Energy sector. Natthaphong audit experience ranges from financial statements audits to the successful implementation of integrated audits for SET 50 public company.

Natthaphong has completed 1.5 year secondment program to the KPMG office in London during 2006 - 2008. While in London, Natthaphong was part of the audit team on audits for the UK publicly traded companies and participated in the audits of foreign filers. These companies were required to report under both US GAAP and IFRS.

Mr. Waiyawat Korsamarnchaiyaki

*Partner*

KPMG Phoomchai Audit Company Limited

Certified Public Accountant No. 6333

**Profiles and Work Experience**



**Working Period** : 2003 - present

**Professional Qualification** : 

- Licensed CPA, Thailand
- Licensed SEC Auditor

**Academic Qualification** : 

- Master of Accountancy, Chulalongkorn University
- Bachelor of Business Administration (Accounting), Rajamangala Institute of Technology
- Diploma in Auditing, Thammasat University
- Certificate on Taxation and Principles of Accounting, Ramkhamhaeng University

**Experience** : Waiyawat has over 24-year experiences with KPMG Thailand. He works in various industries, namely financial services, energy and natural resources and industry market and specializes in IFRS engagements for power and utility. He is also a team member of Financial Instrument Project in KPMG Thailand and a team leader in Learning and Development Function of the firm.

Works on the IFRS engagements for a number of years for those clients in power and utilities industries where applies IFRS on its derivatives and commodity prices transactions and also be a part of IFRS conversion projects in Thailand.

Was seconded to KPMG Singapore for a year and responsible for financial instrument and banking audit clients and gained experience with the financial instrument and hedge accounting

**Ms. Dussanee Yimsuwan**

*Partner*

KPMG Phoomchai Audit Company Limited

Certified Public Accountant No. 10235

**Profiles and Work Experience**



**Working Period** : 2003 - present

**Professional Qualification** : 

- Licensed CPA, Thailand
- Licensed SEC Auditor

**Academic Qualification** : Bachelor of Accountancy, Chulalongkorn University

**Experience** : Dussanee is an Audit Partner at KPMG Phoomchai Audit Company Limited. She has extensive expertise in auditing across various industries, including energy, pharmaceuticals, chemicals, automotive, and manufacturing. She provides audit services to both publicly listed and private companies, ensuring compliance with Thai Financial Reporting Standards (TFRS) and International Financial Reporting Standards (IFRS).

- **Audit Fee**

For the Company's 2025 financial statements, the audit of KPMG Phoomchai Audit Company Limited proposes the audit fee for 2025 of Baht 2,055,000.

- **Non-Audit Fee**

-None-

- **Relationship with the Company**

The proposed auditors do not have any relationship with or any interest in the Company, subsidiary companies, associated companies, executives, and major shareholders. As a result, they are independent in carrying out their duties and in expressing their opinions on the financial statements.

- **Number of years as auditor of the Company**

All four proposed auditors were approved by the Annual General Meetings of the Shareholders and have been auditing for the Company in the past with the following details:

| Name                           | Approval by the AGM      | Numbers of years as an auditor of the Company   |
|--------------------------------|--------------------------|---|
| Ms. Sophit Prompol             | 2019-2024                | 6   |
| Mr. Natthaphong Tantichattanon | 2024                     | Never signed the Company's financial statements |
| Mr. Waiyawat Korsamarnchaiyaki | 2019-2024                | Never signed the Company's financial statements |
| Ms. Dussanee Yimsuwan          | Proposed at the 2025 AGM | Never signed the Company's financial statements |

- **Auditor of the Company's subsidiaries**

The auditors of KPMG Phoomchai Audit Company Limited are the auditors of the Company and its subsidiaries, totaling 3 companies. The remaining 3 subsidiaries of the Company appoint the auditor from different audit firm, which is Miss Adisa Inthronrat, CPA No. 12926 from ADI Accounting Company Limited, and with the audit fee for the year 2025 for all of the Company's subsidiaries that have auditor from different audit firm from the Company to be not exceeding Baht 108,000. The Company's Board of Directors will ensure that the Company and all its subsidiaries prepare and complete the financial statements within the prescribed period.

- **Opinion of the Audit Committee**

The Audit Committee has considered and passed a resolution approving the proposal of the auditors of KPMG Phoomchai Audit Company Limited as the auditors of the Company and its subsidiaries, totaling 3 companies.