

Attachment 3

Details of the Head of Internal Audit and Head of Compliance

1. Head of Internal Audit and Head of Compliance

The Audit Committee has approved the hiring of JP Tip Audit Company Limited to be the Company's internal auditor. Mr. Tanongsak Padistarn has been assigned as the Head of the Internal Audit and the Head of Compliance, while Ms. Natnaree Woranitiyaowapa, acting in the internal audit and compliance functions for the year 2022. The details of the Head of Internal Audit as of December 31, 2022, are as follows:

Name-Surname/ Position Appointment Date	Educational Qualification	Work Experience		
		Period	Position	Organization
Mr. Tanongsak Padistarn Is appointed to be the head of the internal audit and the head of the company's compliance on August 16, 2021	<ul style="list-style-type: none"> Bachelor of Business Administration (Accounting) Ramkhamhaeng University Certified Public Accountant of Thailand 	2013 – present	Managing Director	JP Tip Audit Company Limited
		2002 – 2013	Senior Audit Manager	A NS Audit Company Limited
		1994 – 2002	Assistant Audit Manager	Office of Pitisevi Company Limited
Ms. Natnaree Woranitiyaowapa	<ul style="list-style-type: none"> Bachelor of Accounting, University of the Thai Chamber of Commerce Master of Business Administration, University of the Thai Chamber of Commerce Certified Public Accountant of Thailand 	2013 – present	Executive Director	JP Tip Audit Company Limited
		2007 – 2013	Head of Audit	A NS Audit Company Limited
		2006	Assistance Auditor	A NS Audit Company Limited

Head of Internal Audit's Duty and Responsibility

(1) Review the internal control system of the Company's significant working system by adhering to standard criteria from the Company's operational manual as well as COSO's framework for efficient performance, including applying other necessary audit methods in order to obtain a conclusion of the Company's internal control system according to the standard audit plan. However, the Company will monitor the internal control system of the significant working system as follows:

- Accounting and Finance System
- Petty Cash and Advance Payment System
- Warehousing and Storage System
- Production System
- Procurement System / Asset Purchasing System
- Payment and Creditor System
- Sales System, Marketing and Service Revenue System
- Account Receivable System
- Asset Management System
- Information Technology System

(2) Propose a report to the Company on the facts found from the internal audit system.

(3) Follow up on the results of reviewing for the audited systems and report the results continually.

(4) Follow up and give advice for resolving any issues received from the auditor (Management Letter).

(5) Attend the Audit Committee meeting in case there are any issues and observations from the monitoring of the quarterly internal control audit.

Head of Compliance's Duty and Responsibility

The responsibility of the Head of Compliance is to ensure the operations of the Company's employees always comply with laws, rules, regulations, and requirements related to the Company's business and its subsidiaries.