

**Enclosure 3.**

## Enclosure No. 3



### Profile of a Proposed Auditor

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**Profile of a Proposed Auditor**



**1. Miss. Kamolmett Chrityakierne, Ph D.**

**D.I.A International Audit Co., Ltd.**

Certified Public Accountant, Registration No. 10435

**Education Qualification**

- Doctor of Philosophy in Accounting, Sydney, NSW, University of Sydney
- Master of Accounting, Los Angeles, CA, University of Southern California
- Bachelor of Accountancy (First Class Honors) , Bangkok, Chulalongkorn University

**ใบอนุญาตทางวิชาชีพ**

- Certified Public Accountant, Registration No. 10435
- Approved Auditor in Thai Capital Market
- Member of Federation of Accounting Professions in Thailand

**Working Experience**

- 2021 – Present      Audit Partner  
D I A International Audit Co.,Ltd
- 2010 – Present      Lecturer  
Chulalongkorn University
- 2015 – 2020          Audit Manager  
D I A International Audit Co.,Ltd
- 2010 – 2014          Senior Assistant Auditor  
D I A International Audit Co.,Ltd
- 2008 – 2553          Assistant Auditor  
PricewaterhouseCoopers ABAS Ltd.

**Direct or indirect benefit or interest in the Company, its subsidiaries, management, the Company’s major shareholders or related persons**

- none -

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## **2. Mrs. Suvimol Chrityakerne**

**D.I.A International Audit Co., Ltd.**

Certified Public Accountant, Registration No. 2982

### **Education Qualification**

- Master Degree of Accountancy (M. Acc.), Bangkok, Chulalongkorn University
- Bachelor Degree of accountancy (B. Acc.), Bangkok, Chulalongkorn University

### **Professional Certificates**

- Certified Public Accountant ( CPA ), Registration No. 2982
- Member of Federation of Accounting Professions in Thailand
- Certified Professional Internal Auditor of Thailand (CPIA)

### **Professional Certificates**

- Ethical Leadership Program (ELP) Class 10/2017
- Advance Audit Committee Program (AACP) Class 27/2017
- Audit Committee Program (ACP) Class 36/2011
- Director Certification Program (DCP) Class 92/2007
- Training Course on Tax Law, Class 1
- Certified Professional Internal Auditor of Thailand (CPIAT), Class 1, Institute of Internal Auditor of Thailand
- Balanced Scorecard Course, Faculty of Commerce and Accountancy, Chulalongkorn University.
- Academic Seminar: "Money Laundering – It has to do with you"
- New Paradigm Leader, Transparency & Anti-Corruption Class 1/2018

### **Work Experience**

- 2019 – Present      Chairman of the Board of Directors  
NSL Foods Public Company Limited
- 2017 – Present      Audit Committee / Independent Director  
Team Consulting Engineering and Management Public  
Company Limited
- 2015 – Present      Chairman of Audit Committee / Independent Director  
Khonburi Sugar Public Company Limited

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- 2010 – Present Managing Director  
DIA International Audit Company Limited
- 2010 – Present Director  
DIA Audit Company Limited
- 2018 – 2019 Audit Committee / Independent Director  
Global Power Synergy Public Company Limited
- 2016 – 2018 Independent Director  
Thai Oil Public Company Limited

**Technical Academic Matter/Professional**

- 2017 – Present Bachelor Degree, Special Instructor, Subject : KAAC461  
Mahidol University (Kanchanaburi)
- 2010 – Present Master Degree, Special Instructor, Subject : AC511  
Dhurakij Pundit University
- 2010 Bachelor Degree, Special Instructor,  
Subject : Principles and Techniques for Internal Auditing  
Chulalongkorn University
- 2006 Bachelor, Special Instructor, Subject : Auditing Standard  
Dhurakij Pundit University

**Social of Activity**

- 2017 – Present Sub-committee Member, Taxation, The Thai Chamber of  
Commerce and Board of Trade of Thailand
- 2017 – Present Board Member and Registrar,  
The Federation of Accounting Professions  
Under the Royal Patronage of His Majesty the King
- 2017 – Present Director / Chairman of the Audit Committee, Thai Investors  
Association
- 2017 – Present Member of Sub-committee on Inquiry Review, Trade Interests  
and Remedies Division Department of Foreign Trade
- 2012 – Present Director, Foundation to Support the Development of  
Academic Law - Faculty of Law, Chulalongkorn University
- 2004 – Present Professional Committee, Department of Accountancy,  
Chulalongkorn University Alumni Association
- 2010 – 2020 Board Member and Accounting Standard Committee Member,  
The Federation of Accounting Professions Under the Royal  
Patronage of His Majesty the King
- 2005 – 2017 Auditing Standards Committee Member, The Federation of  
Accounting Professions Under the Royal Patronage of His  
Majesty the King

**Direct or indirect benefit or interest in the Company, its subsidiaries, management, the Company's major shareholders or related persons**

- none -

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### **3. Miss Somjintana Pholhirunrat**

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**D.I.A International Audit Co., Ltd.**

Certified Public Accountant, Registration No. 5599

#### **Education Qualification**

- Master B.A. Accounting Chulalongkorn University, Bangkok, Thailand
- Bachelor B.A. Accounting Sukhothai Thammathirat University, Bangkok, Thailand
- Bachelor B.A. Accounting Ramkhamhaeng University, Bangkok, Thailand

#### **Professional Certificates**

- Certified Public Accountant ( CPA ), Registration No. 5599
- was approved by the Office of Securities and Exchange Commission

#### **Working Experience**

- 2011 – Present      Managing Partner D I A International Audit Co., Ltd.
- 1996 – 2011      Manager Audit Section Office of D I A International Auditing
- 1989 – 1996      Accounting Manager Plan Publishing Co., Ltd

#### **External Auditor For Listed And Other Companies**

- Saha Pathanapibul Public Company Limited
- Eastern Commercial Leasing Public Company Limited
- Prebuilt Public Company Limited
- Dcon Products Public Company Limited
- Asset Five Group Public Company Limited
- Sirakorn Public Company Limited

#### **Liquidator (Appointed by The Ministry of Finance)**

- Nava Factoring Co., Ltd.
- LPN Credit Foncier Co., Ltd.
- The Ocean Securities and Finance Co., Ltd

**Direct or indirect benefit or interest in the Company, its subsidiaries, management, the Company's major shareholders or related persons**

- none –

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## **4. Mr. Wirote Satjathamnukul**

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**D.I.A International Audit Co., Ltd.**

Certified Public Accountant, Registration No. 5128

### **Education Qualification**

- Bachelor of Accountancy, Ramkhamhaeng University
- Certificate of Advance Auditing, Thammasat University

### **Professional Certificates**

- Certified Public Accountant ( CPA ), Registration No. 5128, approved by the Securities and Exchange Commission
- Member of the Federation of Accounting Professions under the Royal Patronage of His Majesty the King

### **Working Experience**

- 2010 – Present      Partner  
D I A International Audit Company Limited
- 2003 – 2009      Manager  
D I A International Audit Company Limited

### **Other Experience**

- Eastern Polimer Industry Co., Ltd.
- Ocean Life Insurance Co., Ltd.
- Suetrong Property Co., Ltd.
- Quick Leasing Co., Ltd.
- Prinsiri Public Company Limited
- Samchai Steel Industries Public Company Limited
- Mandarin Hotel Public Company Limited

**Direct or indirect benefit or interest in the Company, its subsidiaries, management, the Company's major shareholders or related persons**

- none –



## 5. Miss Chonlakarn Chrityakierne

### D.I.A International Audit Co., Ltd.

Certified Public Accountant, Registration No. 10925

#### Education Qualification

- THE WHARTON SCHOOL, UNIVERSITY OF PENNSYLVANIA, Philadelphia, PA  
Master of Business Administration; Major in Finance and Management
  - Leadership roles: Selected as board member of Wharton's Southeast Asia Club and Wharton's Asia Club
- CHULALONGKORN UNIVERSITY, Bangkok, Thailand  
Bachelor of Accountancy, Major in Accounting, GPA 3.97 (First-class Honors, 2<sup>nd</sup> Rank)
  - Head of Student Group for the Department of Commerce and Accountancy
  - President of Academic for Accounting Club & Awarded the Outstanding Student of Accounting Department from CU (2008)

#### Professional Certificates

- Certified Public Accountant, Registration No. 10925, approved by the Securities and Exchange Commission
- Member of Federation of Accounting Professions in Thailand

#### Working Experience

- **Thai Edible Oil Co.,Ltd**
  - 2023 - Present     Assistant Director of Accounting and Financial
  - 2013 - 2015       Assistant Audit Manager
- **DIA INTERNATIONAL AUDIT CO.,LTD** (family owned, auditing business, 350 employees)
  - 2022 - Present     Partner
  - 2013 - 2015       Audit Manager
  - Collaborated with Partners to initiate and implement policy relating to Audit Planning Phase. Ensured quality of audit work met global standards (ISQC1) and eliminated unnecessary time to complete projects, improving profit-per-project by 10%
  - Led team of 8 auditors to evaluate and identify control weakness of marine logistic client (\$13 million in revenue, listed on SET); recommended new practice of control over vessel spare parts, reducing risk of fraudulent claims of customer assets
  - Decreased lead time to release opinions on the financial statements by 2 weeks, leading to increase in customer satisfaction, by coaching 20 audit staff to institute more effective audit planning

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- Reviewed and improved audit documentation for a chemical distributor (\$30 million in revenue) before visit from Security Exchange Commission officers. Decreased comments from more than 15 points last year to fewer than 5 this year

- **SHOPEE THAILAND**

2022 - Present Risk Management and Return Refund Management Manager  
2021 - 2022 Fraud and Risk Management Manager  
2019 - 2021 Customer Experience and Payment Manager

- Led a team of 200 employees in Return and refund. Succeeded laid out strategy and policy roadmap for return and refund, \$0.5 million cost saving recognized in 2022 with extra \$1 million cost saving expected to be realized in 2023
- Redesigned return refund process and policy of Shopee using digital tools to transform end-to-end after-sales customer experiences, while balancing customer satisfaction with compensation costs
- Set up the risk management team for Shopee. Supervised team members to evaluate operational risk in Shopee across all departments and set up controls to mitigate identified risks, resulting in \$1.2 million loss prevention from operational incidents in 2022
- Drove operational, process improvement and organization change focusing on driving process efficiency, resulting in EBITDA enhancement

- **BOSTON CONSULTING GROUP (BCG)**

2017 - 2019 Consultant

- Developed and laid out a 5-year strategy roadmap for the Asia's largest real estate company listed in Singapore (focus on lodging business), expecting ROA uplift by 12%
- Redesigned after-sales process using digital tools to transform end-to-end customer experiences for a leading real estate developer in Thailand
- Conducted the implementation of the agile process transformation for a leading real estate developer in SEA and national oil & gas company in SEA
- Executed multiple initiatives under a 5-year transformation project of a leading financial service company in Indonesia, including redesigning its sales and service model and salesforce operating rhythm with a goal to drive salesforce effectiveness

- **PRICEWATERHOUSECOOPERS (ABAS)**

2011 - 2013 Senior Associate Auditor  
2009 - 2011 Associate Auditor

- Outstanding Performance Recognition from PWC for 3 consecutive years.
- Analyzed liquidity and profitability of more than 15 companies by performing financial ratio analysis of financial statements
- Initiated an Excel-based model to calculate Deferred Income Tax (IAS12) for a low cost airline company (\$712 million in revenue). Trained clients to calculate tax using the developed Excel model
- Reduced workforce needed for an audit internal control, utilizing a risk-based approach and eliminating avoidable tasks

**Direct or indirect benefit or interest in the Company, its subsidiaries, management, the Company's major shareholders or related persons**

- none -