

## Audit Fee

HARN and its subsidiaries paid a total of Baht 1,446,014.26 in audit fees to the Karin Audit Co., Ltd., and auditing of the subsidiary in Vietnam, in year 2024. It's the audit fees of HARN paid of Baht 1,300,000 and of the subsidiaries paid of Baht 146,014.26. In addition.

Additionally, HARN has paid non-audit fees to the auditor, apart from audit service fees. These include expenses such as inventory destruction observation fees, work paper review fees, allowances, overtime pay, travel expenses, and telephone charges, totaling Baht 196,331, which were charged based on actual service costs.

1



**Mr. Jadesada Hungsapruue**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 3759

#### Profiles and Work Experience

- **Working Period** : 1990 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
- **Experience**
  - ◆ Over 20 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd.  
72 CAT Telecom Building, 24<sup>th</sup> Floor,  
Charoen Krung Road, Bang Rak Subdistrict,  
Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : 1 year (Authorized signatory on the financial statements of HARN)

2



**Ms. Kannika Wiphanurat**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 7305

Profiles and Work Experience

- **Working Period** : 1998 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ M.Acc., Thammasat University
- **Experience**
  - ◆ Over 20 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - year  
(Not being signatory on the financial statements of HARN)

3



**Mr. Jirote Sirirorote**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 5113

Profiles and Work Experience

- **Working Period** : 1987 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ M.Acc., Chulalongkorn University
- **Experience**
  - ◆ Over 15 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - year  
(Not being signatory on the financial statements of HARN)

4



**Mr. Supoj Mahantachaisakul**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 12794

#### Profiles and Work Experience

- **Working Period** : 2012 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.B.A (Accounting), Ramkhamhaeng University
- **Experience**
  - ◆ Over 13 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

5



**Ms. Sumana Senivongse**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 5897

#### Profiles and Work Experience

- **Working Period** : 1999 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ M.B.A. National Institute of Development Administration
- **Experience**
  - ◆ Over 8 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

6



**Mr. Komin Linphrachay**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 3675

#### Profiles and Work Experience

- **Working Period** : 1989 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ Dip. in Accounting, Thammasat University
- **Experience**
  - ◆ Over 10 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500
  - Tel: +66(2) 105-4661
  - Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

7



**Ms. Kojchamon Sunhuan**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 11536

#### Profiles and Work Experience

- **Working Period** : 2009 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Prince of Songkla University
- **Experience**
  - ◆ Over 6 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500
  - Tel: +66(2) 105-4661
  - Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

8



**Mr. Worapol Wiriyaikulapong**  
Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 11181

#### Profiles and Work Experience

- **Working Period** : 1989 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ Dip. in Accounting, Thammasat University
  - ◆ M.B.A., Chulalongkorn University
  - ◆ Master of Science - Information Systems University of Colorado at Denver
- **Experience**
  - ◆ Over 6 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500
  - Tel: +66(2) 105-4661
  - Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

9



**Mr. Pojana Asavasontichai**  
Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 4891

#### Profiles and Work Experience

- **Working Period** : 1996 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.B.A. (Accounting), Ramkhamhaeng University
  - ◆ Voc. Cert. in Accounting, Chulalongkorn University
- **Experience**
  - ◆ Over 5 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500
  - Tel: +66(2) 105-4661
  - Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)



10



**Mr. Wichian Proongpanish**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 5851

Profiles and Work Experience

- **Working Period** : 1998 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Thammasat University
  - ◆ .B.A., Thammasat University
  - ◆ LL.B. (Laws), Ramkhamhaeng University
- **Experience**
  - ◆ Over 6 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

11



**Ms. Kanwarat Saksriborworn**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 13273

Profiles and Work Experience

- **Working Period** : 2009 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.Acc., Prince of Songkla University
- **Experience**
  - ◆ Over 9 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

12



**Ms. Bongkotrat Suamsiri**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 13512

#### Profiles and Work Experience

- **Working Period** : 2005 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.B.A. (Accounting), Rajamangala Institute of Technology, Phra Nakhon Commercial Campus
- **Experience**
  - ◆ Over 20 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)

13



**Mr. Thanathit Raksathianraphap**

Audit Partner  
Karin Audit Co. Ltd.  
Certified Public Accountant  
No. 13646

#### Profiles and Work Experience

- **Working Period** : 2012 - Present
- **Professional Qualification**
  - ◆ Certified Public Accountant (Thailand) Auditor Approved by the office of The Securities and Exchange Commission of Thailand
- **Academic Qualification**
  - ◆ B.B.A. (Accounting), Rajamangala University of Technology Krungthep
- **Experience**
  - ◆ Over 13 years of audit working experience with Karin Audit Co., Ltd. and also has experience working with a number of multinational clients and listed clients. Leads and supervises audits in a number of different fields, but with particular emphasis on listed companies involved in banking, finance and securities companies, real estate, oil & gas, services, retails, and consumer products. In addition to the mentioned audit work, he has also been extensively involved in a number of non-audit assignments. Amidst the TFRS conversion of Thai listed companies in recent years. Has led and advised on numerous TFRS conversion and TFRS reporting engagements.
- **Relationship or Interest** : None  
(Except for the audit service) the Company, Subsidiaries, Executives, Major Shareholders, or their Related Persons Capable of Undermining the Ability to Perform Duties Independently
- **Contact Details**
  - ◆ Karin Audit Co. Ltd. 72 CAT Telecom Building, 24<sup>th</sup> Floor, Charoen Krung Road, Bang Rak Subdistrict, Bang Rak District, Bangkok 10500  
Tel: +66(2) 105-4661  
Fax: +66(2) 026-3760
- **Year of Service** : - years  
(Not being signatory on the financial statements of HARN)