

# Details of Head of Internal Audit and Head of Compliance

## Head of Internal Audit

HARN does not have its own internal audit department and therefore uses external services (Outsourcing). The audit committee approves the appointment of as internal audit namely Ultima Advisory Company Limited, which appointed Miss Chonlada Thirapattananon, Managing director and Miss Siriphan Tantipanichphan, senior internal audit manager as the head of internal audit of HARN. Supervising the operations in

accordance with the objectives and the international standards, including objectivity and independent consulting on HARN's operation and report directly to the Audit Committee, with Mr. Wisit Wachiralappaatoon, Chief Financial Officer, who is the Secretary of the Audit Committee responsible for coordinating within the company to ensure that HARN has an adequate and appropriate internal control system: as follows:

### Miss Chonlada Thirapattananon

Managing Director

Age 56 Yrs.

**Shareholding proportion** - None -

(As at December 31, 2024)

**Appointment date** December 2, 2016

#### Education

- M.Acc. (Accounting and Finance), Chulalongkorn University
- Graduate Diploma Program in Auditing, Thammasat University
- B.Acc. (Accounting), Thammasat University

**Certified Public Accountant** License No. 4994

of Thailand

#### Training participation

1. Training project to receive a certificate in internal audit, class 3
2. COSO 2013 course
3. Internal Audit in Information System, Class 2/2016
4. Strategic Leadership in the Future Digital Adge (Chulalongkorn Business School)

#### Work Experiences (5 years past experiences)

- |                |  |
|----------------|--|
| 2010 - Present | Managing Director, Ultima Advisory Co., Ltd.                   |
| 2005 - 2010    | Manager, Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.    |
| 1997 - 2005    | Financial Controller, Sensient Technologies (Thailand) Ltd.    |
|                | Accounting and Finance Department, Amex Team Advertising Group |
|                | Manager, Gilberte Reed Co., Ltd.                               |
| 1991 - 1996    | Audit Manager / Ernst & Young Office Limited                   |

**Relation among Family with other Directors, Management, Major Shareholders of the Company or Subsidiaries** - None -

**Participation in administration, staff, employees or consultants who receive a regular salary** - None -

**Significant business relationships that May result in inability to perform duties independently** - None -

### Miss Siriphan Tantipanichphan

Senior Internal Audit Manager

Age 55 Yrs.

**Shareholding proportion** - None -

(As at December 31, 2024)

**Appointment date** August 10, 2017

#### Education

- M.B.A, National Institute of Development Administration
- B.Acc. (Accounting), Thammasat University

**Certified Public Accountant** License No. 4820

of Thailand

#### Training participation

1. Training project to receive a certificate in internal audit, class 13
2. COSO 2013 course
3. COSO ERM 2017 course
4. Internal Audit in Information System, Class 2/2016
5. Corruption Prevention Course in Organizations, Class 16

#### Work Experiences (5 years past experiences)

- |                |  |
|----------------|--|
| 2016 - Present | Senior Manager, Ultima Advisory Co., Ltd.    |
| 1993 - 2015    | Senior Manager, Ernst & Young Office Limited |

**Relation among Family with other Directors, Management, Major Shareholders of the Company or Subsidiaries** - None -

**Participation in administration, staff, employees or consultants who receive a regular salary** - None -

**Significant business relationships that May result in inability to perform duties independently** - None -

## Head of Compliance

The Chief Operating Officer is responsible for overseeing the operation of HARN (Compliance) to promote and support supervision of business operations, including the operations of executives and employees and its subsidiaries, to comply with the law. The rules of HARN's investment.

This is to ensure that there is a process to supervise compliance with the relevant laws and regulations, including the specification of duties and responsibilities of various departments, to reduce any impacts that may incur from operations not in compliance with the relevant laws and regulations. This may cause HARN to face legal penalties or loss of benefits. The executives of

all departments are responsible for collecting and reviewing the laws related to their responsibilities, while setting procedures and work processes based on the appropriate internal control and risk management, in line with the follow-up for compliance. The Quality Management Department by the Chief Operating Officer is a regulatory body responsible for monitoring the work performance as appropriate and accuracy according to the relevant laws, regulations and ethics, and presenting to the Board of Directors for acknowledgment at least once a year.