

Appendix 3: Details of Internal Auditor**Details of FPI's Head of Audit and Head of Compliance**

The company outsourced an external agency, VRIA Company Limited, to inspect the internal control system of the company. The head of the internal control audit team has the qualifications, education and work experience as follows:

Name – Surname Mrs. Suree Nuntatikun

Position Assistant Managing Director

Education

Bachelor Degree Business Administration, Banking, Ramkhamhaeng University

Certification Certified Professional Internal Audit of Thailand (CPIAT)

Master Degree Business and Administration, University of the Thai Chamber of Commerce

Training

1. The importance of internal control and the challenges of companies preparing to be listed in stock market.
2. Transformation to automated control audit.
3. Trained and tested as an independent auditor for the SME project (CAC SME IA Certification).
4. IT Audit organized by the Association of Internal Auditors of Thailand.
5. Internal audit in order to prepare to be an internationally licensed internal auditor Organized by Chulalongkorn University affiliated with IIA America.
6. Internal auditing performance, information systems organized by the Federation of Accounting Professions.

Experience

Internal Audit Department Executives and the secretary of the audit committee of companies listed on the stock exchange for more than 20 years.

Consultant for implementation of internal control system, risk management and good corporate governance for more than 10 years.



Responsibility and duty of the head of internal auditor

1. Allocate internal auditors' team by separating tasks, responsibilities according to the subjects that are examined.
2. Review and control the performance standards of internal auditors to ensure that they have complied with the standards laid down.
3. Prepare annual audit plan to consider, propose and seek approval from the Audit Committee.
4. Prepare information in the notification of the audit work, make appointment and request information.
5. Review the audit program of each subject that is audited according to the annual audit plan to meet the audit objectives following the guidelines and corporate's goals.
6. Assess adequacy, reliability and timelessness of the company's internal control system.
7. Review the audit report and follow up the performance as suggested.
8. Prepare the audit report to the management and the Audit Committee.
9. Develop the internal audit team at all levels to have knowledge, competency, as well as, evaluate the performance of the auditor.
10. Provide advice and recommendations on internal control systems and risks to various departments.
11. Check to ensure that the company has complied with rules and regulations, working policies and related laws. Also, check to ensure that the company's assets are owned by the company and have proper control and storage to ensure the operation of the company. Moreover, also check the operation of the affiliated companies are accurate, concise, efficient and effective in accordance with the goals.
12. Prepare the summary report of the audit together with suggestions and follow up the results.
13. Review connected transactions.
14. Acting as secretary in the Audit Committee meeting of the company.