

LTMH Public Company Limited

Attachment 3

Details of the Head of Internal Audit

Details of the Head of Internal Audit and Compliance Units

Subject	Details
Internal Audit Firm	A & A Office Co., Ltd.
Head of Internal Audit	Mr. Apichat Boonkird
Educational Qualifications	<ul style="list-style-type: none"> - Master of Accountancy, Chulalongkorn University - Bachelor of Laws (LL.B.), Chulalongkorn University - Graduate Diploma in Auditing, Chulalongkorn University - Bachelor of Business Administration (Accounting), Ramkhamhaeng University
Professional Qualifications	<ul style="list-style-type: none"> - SEC-Approved Auditor (The Securities and Exchange Commission, Thailand) - Certified Public Accountant (CPA), Registration No. 4963 - Partner, A & A Office Co., Ltd. (2022 – Present) - Partner, SP Audit Co., Ltd. (2018 – 2022) - Partner, Bunchikij Co., Ltd. (1992 – 2017)
Relevant Training	<ul style="list-style-type: none"> - Online Seminar: “Personal Data Protection Act (PDPA)” organized by the Thai Capital Market Auditor Club - “Impact of Data Usage under PDPA” for The Valuers Association of Thailand (VAT) and its members - “Appropriate Security Measures” by Dr. Nipon Nachin - Understanding Internal Control Systems - Case Studies for Quality Internal Control Testing - Advanced Risk Management: COSO ERM 2017
Work Experience	<ul style="list-style-type: none"> - Conducting internal control audits for manufacturing and consumer service industries in Thailand. - Assessing the design effectiveness of operating procedures. - Testing the operating effectiveness of key control activities. - Identifying internal control deficiencies and weaknesses. - Providing recommendations for remedial actions in internal control audits. - Advisory services on GAAP to IFRS conversion for Initial Public Offerings (IPO). - Advising clients on risk management processes. - Internal control assessments for IPO candidates and internal auditors.