

Enclosure no.3
Auditor's profile
Ms. Amornrat Pearmpoonvatanasuk

Certified Public Accountant No.	4599
Name of Firm	PricewaterhouseCoopers ABAS Ltd.
Education Qualifications	- Bachelor of Accountancy, Chulalongkorn University - Master of Accountancy, Chulalongkorn University
Relevant Experience	- Amornrat is an assurance partner - energy sector of PricewaterhouseCoopers ABAS Ltd. for 30 years of experience in auditing practices, including 1.5 years with PwC Australia. She also participated in an international non-client related project of PwC in the United States of America to develop the new PwC audit methodology. - Amornrat has extensive experience in auditing financial statements of the energy, power and mining companies, including both listed companies and multinational companies. In addition, she has experiences in providing advices to listed companies engaged in the energy, power and mining businesses in conversions of their financial statements to International Financial Reporting Standards. - Having worked on various engagements, Amornrat has an in depth understanding of the businesses and the issues relevant to the energy, power and mining and the specific Thai Financial Reporting Standards and International Financial Reporting Standards applicable to them.
Relationship or interest with the Company, its subsidiaries, executives, major shareholders or the connected persons	None

Year of Service	<u>The forth</u> year of being the signatory on the financial statements of BANPU after a gap of 3 years and have signed the company's financial statements in 2013 – 2019.
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Auditor's profile

Ms. Rodjanart Banyatananusard

Certified Public Accountant No.

8435

Name of Firm

PricewaterhouseCoopers ABAS Ltd.

Education Qualifications

- Bachelor of Accountancy, Chiang Mai University
- Master of Business Administration, Thammasat University

Relevant Experience

- Rodjanart is an assurance partner - energy sector of PricewaterhouseCoopers ABAS Ltd. who has 23 years of experience in auditing practices. Rodjanart has extensive experience in auditing financial statements of the energy, power and mining companies, including both listed companies and multinational companies. In addition, she has experiences in providing advices to listed companies engaged in conversions of their financial statements to International Financial Reporting Standards.
- Having worked on various engagements, Rodjanart has an in depth understanding of the businesses and the issues relevant to the energy, power and mining and the specific Thai Financial Reporting Standards and International Financial Reporting Standards applicable to them.

Relationship or interest with the Company, its subsidiaries, executives, major shareholders or the connected persons

None

Year of Service

Not being the signatory on the financial statements of BANPU

Auditor's profile

Mr. Pongthavee Ratanakoses

Certified Public Accountant No.

7795

Name of Firm

PricewaterhouseCoopers ABAS Ltd.

Education Qualifications

- Bachelor of Accountancy, Thammasat University
- Master of Accountancy, University of Illinois at Urbana-Champaign, US CPA

Relevant Experience

- Pongthavee is an assurance partner - energy sector of PricewaterhouseCoopers ABAS Ltd. who has more than 25 years of experience in auditing practices, including 2 years with PwC US.
- Pongthavee has extensive experience in auditing financial statements of the energy companies, including both listed companies and multinational companies. In addition, he has experiences in providing accounting advices under Thai Financial Reporting Standards, International Financial Reporting Standards (IFRS) and US GAAP and advices to listed companies in conversions of their financial statements to IFRS.
- Having worked on various engagements and with different team structure, he has an in depth understanding of the issues relevant to these industries and the specific TFRS, US GAAP and IFRS applicable to them.

Relationship or interest with the Company, its subsidiaries, executives, major shareholders or the connected persons

None

Year of Service

Not being the signatory on the financial statements of BANPU

Auditor's profile

Mr. Boonrueng Lerdwiseswit

Certified Public Accountant No.

6552

Name of Firm

PricewaterhouseCoopers ABAS Ltd.

Education Qualifications

- Bachelor of Accountancy, Thammasat University

Relevant Experience

- Boonrueng is an assurance partner - energy sector of PricewaterhouseCoopers ABAS Ltd. who has more than 23 years of experience in auditing practices. Boonrueng has extensive experience in Energy and Utility, especially in the oil and gas, petroleum and power business. He was an engagement partner for leading national and international Energy and Utilities engagements. He advised multinational corporation in complex accounting under US GAAP, IFRS and TFRS.
- Boonrueng has been seconded to PwC US (Washington DC Metro) during 2003 to 2006 and PwC Japan (Tokyo) during 2009 to 2011 and worked on various multinational companies. In Thailand, Boonrueng takes on lead engagement partner roles on auditing and advising companies in oil and gas, petroleum and power as well as manufacturing of electronic and automotive equipment businesses and US listed company.
- Having worked on various engagements and with different team structure, he has an in-depth understanding of the businesses and the issues relevant to these industries and the specific TFRS, US GAAP and IFRS applicable to them.

Relationship or interest with the Company, its subsidiaries, executives, major shareholders or the connected persons

None

Year of Service

Not being the signatory on the financial statements of BANPU