



## Sakuna Yamsakul

### Partner

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Ms. Sakuna is an assurance partner at PricewaterhouseCoopers ABAS Ltd. And a certified public accountant with expertise in providing services to life and non-life insurance businesses, including accounting audits, internal control system audits, and financial statement preparation

Sakuna has 32 years experience working with PwC Financial Services Industrial Practice, specialising in capital market and insurance industry. She has extensive experience in providing audit and business advisory services to a wide range of local and multinational clients. She is also responsible for a portfolio of clients including companies listed on the Stock Exchange of Thailand and subsidiaries of top-tier multinational clients in various industry sectors including banking, broker, insurance, manufacturing, trading, and property development .

In addition, Ms. Sakuna also represented PricewaterhouseCoopers ABAS Limited in meetings and worked with the Office of Insurance Commission (OIC).

### Education

- Bachelor's degree in accounting, (Second class honour), Thammasat University

### Qualifications

- Thailand Certified Public Accountant
- Certified Public Accountant approved by the office of SEC
- Subcommittee on Ethics of the Federation of Accounting Profession under Royal Patronage

### Experience

- Audit and advisory services

Sakuna has been actively involved in due diligence, acquisition process and special assignments. She also has an extensive experience working with regulated entities and addressing complex contractual accounting issues.

- Regulatory collaboration

She was one of team member for the Bank of Thailand project to develop the guidance and standards on securities borrowing and lending and on the structured notes. Her experience of working with regulator, has provided her with a strong understanding of the regulatory environment in the region and in particular the issues facing developing markets in Thailand.



## Mr. Paiboon Tunkoon

### Partner

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### Position

- Executive director and partner – Chief Sustainability Officer Chief Operating Officer
- Corporate Sustainability Responsibility and NetZero Leader
- Leader and responsible for inclusion and diversity
- Auditors and engagement Leaders of Financial Institutions – Life Insurance and Non-Life Insurance and Banking Businesses

Mr. Paiboon has experience in auditing and financial reporting, internal control, risk management and governance, listing companies on the stock exchanges of 3 countries (Thailand, Laos and Cambodia), doing business in Laos and Cambodia, and also has experience working in Vietnam and Myanmar. He also provides financial consulting on acquisitions and business turnarounds, sustainability (ESG Strategies), including sustainability reporting and auditing, NetZero Decarbonisation, Environmental and Climate Risks, Taxonomy Development, Sustainable finance and others.

In addition, Mr. Paiboon has been appointed and works as the leader of social activities (for sustainability) for all PwC offices. PwC's social activities focus on the application of skills and knowledge, such as projects to enhance knowledge of household accounting and financial management for communities, and environmental volunteer activities, both internal and external projects, to create systematic awareness among employees to reduce the environmental impact of PwC's business operations, as well as green activities to conserve wildlife and marine life with partners and relevant government agencies.

### Education

- Bachelor's degree in accounting, Thammasat University
- Diploma in Advanced Auditing, Thammasat University
- Master of Business Administration, Chulalongkorn University

### Qualifications

- Thailand Certified Public Accountant
- Certified Public Accountant approved by the office of SEC
- Lao and Cambodia Certified Public Accountant (LICPA, KICPAA)

### Key customer groups in businesses related to financial institutions and insurance

- AIA Group
- Dhipaya Group Holdings Public company limited and the group

- Srisawad Corporation Public Company Limited (SAWAD) and the group
- Chubb life Assurance Public Company Limited



## Harin Artamnuayvipas

### Partner

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### Background and range of experience

- He is a qualified CPA, Thailand who has been involved in an Insurance industry for 17 years within PwC network. His assignments in insurance companies include financial statements audit, accounting advisory projects for IFRS 17 implementation, various financial transformation projects, governance & controls and Thailand insurance regulatory advisory services.
- In 2011, he was assigned onto an international secondment program to develop his professional practice with PwC Hong Kong and spent 3 years on training himself with the audit of a multi-national Life insurance company listed in Hong Kong.

### Expertise

- TFRS17 Insurance Contracts
- Insurance business Auditing
- Insurance business accounting
- Risk-based Capital Framework (RBC)
- Insurance Business Regulatory Law

### Education

- Bachelor Degree in Accounting, International program (First class honour), Thammasat University

### Qualifications

- Thailand Certified Public Accountant
- Certified Public Accountant approved by the office of SEC

### Work experience related to the Office of the Insurance Commission

- Advisory project for accounting supervision for the implementation of IFRS 17 in Thailand
- Advisory project to review the OIC's announcement on investment in insurance business, other business operations, and investment supervision guidelines
- Advisory project for the change of accounting system and information technology of the OIC.
- Guest speaker for the ISC training course at the expert level on the topic of IFRS financial and accounting standards related to the insurance business (from 2019 to present)

