

Date.....

Dear Secretary-General

Office of the Securities and Exchange Commission

I \_\_\_\_\_ as the chief financial officer (or equivalent) of the securities issuer namely \_\_\_\_\_ (“the Company”) certify that I have a qualification pursuant to the Notification of the Capital Market Supervisory Board No. TorJor 3/2558 Re: Provisions relating to Offer for Sale of Shares Issued by Foreign Company of which Shares are not Traded in Foreign Exchange dated 23 March 2015 as follows:

1) I graduated with the bachelor’s degree or higher or equivalent [Specify the highest academic degrees, major and minor areas, faculty and institution awarded the bachelor’s degree or higher]

2) I have been the chief financial officer (or equivalent) of the Company for at least one year before the registration statement is filed with the SEC Office. [Specify reasons for being the chief financial officer (or equivalent) of the Company for less than one year]

3) I have work experiences any of the following

3.1) Having work experiences in accounting/finance fields for at least three years during the last five years before the registration statement is filed with the SEC Office. [Specify period, position, and name of the Company/ type of business]

3.2) Having work experiences in any companies or organization which are directly beneficial to the Company’s operation for at least five years during the last seven years before the registration statement is filed with the SEC Office. [Specify period, position, and name of the Company/ type of business]

4) I attended the training courses provided on the website of the SEC Office as follows:

4.1) Attended an orientation course relating accounting and finance fields. [Specify the training organizer, and training course detail such as Federation of Accounting Professions, Course Name \_\_\_\_\_ Batch No. \_\_\_\_\_ Period \_\_\_\_ Training time \_\_\_\_\_ hours]

4.2) [Attended] / [Apply for] a Continuing Professional Development course relating accounting field. [Specify the training organizer, and training course detail such as

Federation of Accounting Professions, Course Name \_\_\_\_\_ Batch No. \_\_\_\_\_ Period \_\_\_\_\_  
Training time \_\_\_\_\_ hours]

Signature .....

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The chief financial officer