



บริษัท บีพีอาร์ ออดิท แอนด์ แอดไวซอรี จำกัด
BPR AUDIT AND ADVISORY CO.,LTD.
Independent Auditors

2025 TRANSPARENCY REPORT

BPR AUDIT AND
ADVISORY CO.,LTD.

October 2025

 <https://bpraudit.co.th/>

1. INTRODUCTION AND VISION



Message from Management

BPR Audit and Advisory Co., Ltd. is committed to consistently upholding integrity and transparency in the auditing profession, with the vision of being a leading audit firm in every aspect of our work, in order to foster confidence among all stakeholders. On behalf of BPR, we are pleased to present the Transparency Report for 2025, covering the fiscal year ended September 30, 2025, which reflects our ongoing efforts to conduct audit engagements in accordance with international professional standards and the requirements of regulatory authorities.

To deliver high-quality services, we will continue to develop and invest in our people and technology, including professional development, expanding our pool of specialists in various fields to support integrated services, investing in a modern quality management system, and applying digital technology and artificial intelligence in auditing processes.

Boonlert Kaewphanpurk
Managing Director
BPR Audit & Advisory

2. ABOUT THE FIRM

BPR Audit and Advisory Co., Ltd. was founded on the confidence and dedication of a team of audit professionals with over 20 years of experience, who previously devoted their expertise to leading audit firms in Thailand, including SGV-Na Thalang Co., Ltd. (Arthur Andersen Thailand) and KPMG Phoomchai Audit Co., Ltd. (KPMG Thailand).

Our journey, however, was far from smooth. SGV-Na Thalang Co., Ltd., one of the oldest and most respected audit firms in Thailand, faced significant challenges when Arthur Andersen in the United States encountered difficulties in 1998. Ultimately, global members were dispersed and merged with other firms, and the Thai office underwent major changes, eventually merging with KPMG Thailand.

During this pivotal period, Mr. Boonlert Kaewphanpurk, together with a visionary team, chose a different path. They left the large organization to establish a new firm that reflects their commitment to quality, professionalism, and unwavering confidence in their work.

After working for 3 years at M.R. & Associates Co., Ltd., another group of professionals from Arthur Andersen came together to establish BPR Audit and Advisory Co., Ltd. in August 2008. The firm was founded with a clear commitment to providing audit, accounting, legal, and tax advisory services with integrity, transparency, and wholehearted dedication.

Our story is about more than providing professional accounting services. It is a mission to build trust and serve as a driving force for the sustainable growth of every organization we work with, grounded in respect for professional standards and social responsibility.



3. CORPORATE CULTURE

“Independence, Transparency, Integrity, and Fairness”

Mission • To be a premier accounting audit office delivering nationally recognized quality and excellence.

Vision • To be a trusted accounting audit firm renowned for uncompromising quality and professional standards.

Core Value • Independence, transparency, integrity, and fairness; supported by knowledge, expertise, and unwavering professional ethics.



We believe that fostering shared values; such as

- professionalism
- commitment to quality
- teamwork
- openness to feedback
- continuous development

These values are at the heart of driving the firm’s sustainable growth and enabling it to respond effectively to business challenges.

At BPR Audit and Advisory Co., Ltd., we cultivate a corporate culture rooted in transparency, integrity, and accountability at every level of our operations. This commitment underpins our efforts to earn the trust and confidence of our clients, stakeholders, and the wider community.

In addition, the firm actively supports the use of technology and innovation to enhance operational efficiency, while fostering an environment that encourages continuous learning and professional development. This ensures that the BPR Audit & Advisory team possesses the knowledge, skills, and a strong sense of social responsibility and professional ethics.

4. ORGANIZATIONAL STRUCTURE AND SERVICES

The firm has a clear management structure, comprising senior executives and a team of professionals with expertise across various fields. A board of directors sets the company's policies and strategic direction, supported by specialized teams in audit, information systems, and other support functions. Currently, the firm employs a skilled workforce to ensure efficient and high-quality services for clients across all sectors.

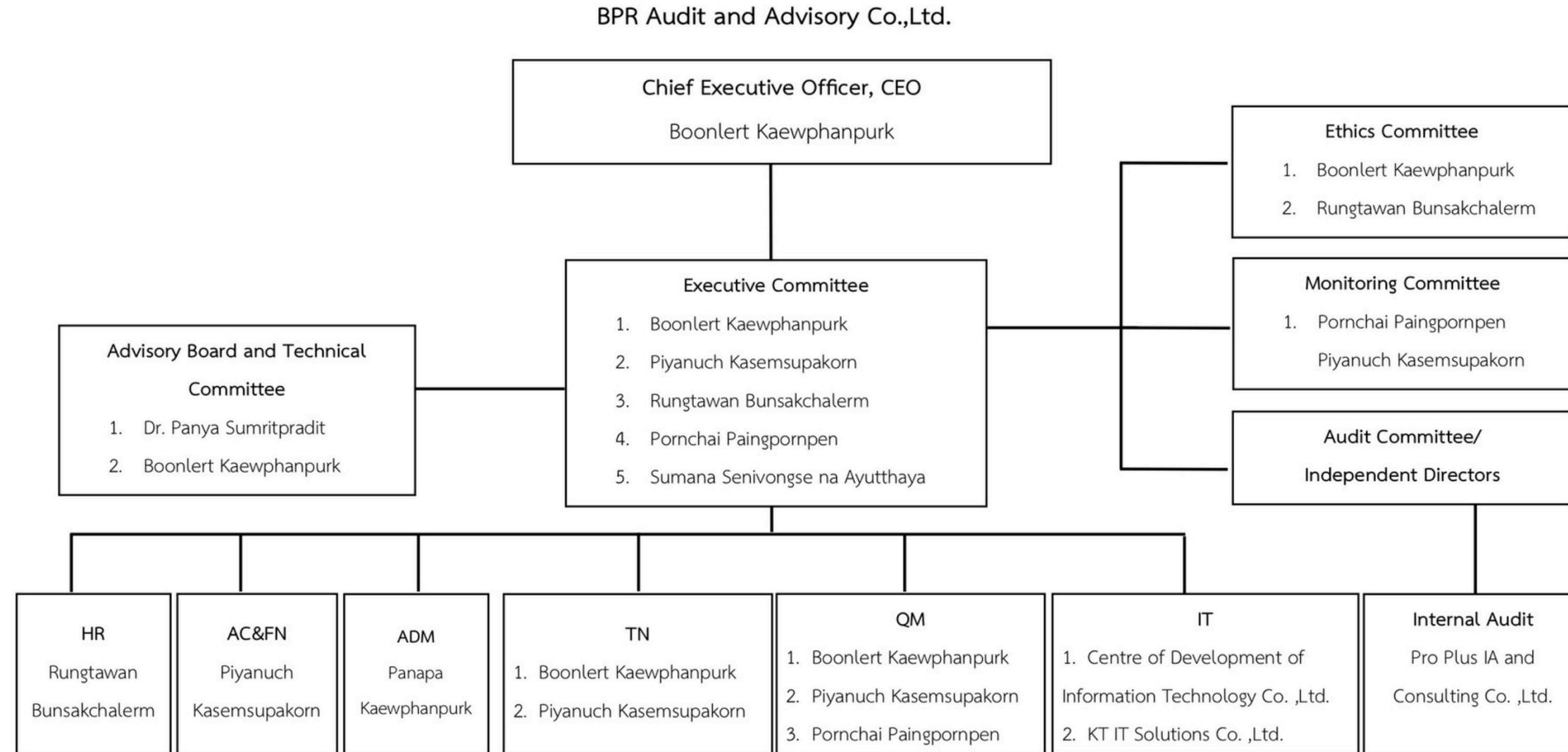


27 Employees



5 CPAs

BPR AUDIT AND ADVISORY
ORGANIZATION CHART Oct 2025



- HR : Recruitment and Staff Training
- AC&FN : Accounting and Financial Management
- ADM : Office Administration
- QM : Quality Control / Compliance
- IT : Information Systems
- TN : Training and Development

5. SCOPE OF SERVICES

BPR Audit and Advisory Co., Ltd. is committed to providing audit and financial assurance services of the highest standards, leveraging quality tools, procedures, and resources to enable our team of specialists to deliver audits that fully meet our clients' needs.

We uphold the highest standards of independence, professionalism, and technical objectivity to ensure that our audit work is reliable and inspires public confidence.

Our audit approach is consistently applied and focuses on gaining a thorough understanding of our clients' business operations, including internal control matters, through rigorous risk assessment, systematic analysis and problem diagnosis, structured testing, and continuous evaluation of client performance.

The firm's services include:



External Audit Services



Internal Audit Service



Accounting and Financial Reporting



Financial Accounting and Tax Services

6. EXPERTISE AND CAPABILITIES



ตลาดหลักทรัพย์แห่งประเทศไทย



สำนักงานคณะกรรมการ
กำกับหลักทรัพย์และตลาดหลักทรัพย์



คปภ.

สำนักงานคณะกรรมการกำกับและส่งเสริม
การประกอบธุรกิจประกันภัย (คปภ.)



กรมสรรพากร
THE REVENUE DEPARTMENT



ธนาคารแห่งประเทศไทย
BANK OF THAILAND



กรมพัฒนาธุรกิจการค้า
Department of Business Development

BPR Audit and Advisory Co., Ltd. has a team of experienced auditors and advisors specializing in audit, accounting, tax, and business law consulting. Our expertise spans a wide range of industries, including manufacturing, services, and the public sector.

The firm is certified and licensed in accordance with the standards of the Federation of Accounting Professions and continuously invests in training and skills development. This ensures that our clients receive services that are high-quality, transparent, and fully aligned with international standards.

7. QUALITY MANAGEMENT AND INTERNAL CONTROL



The firm has a comprehensive quality management system covering all aspects of its services, ensuring that audit results are accurate, transparent, and compliant with international standards. This is supported by robust internal controls and ongoing professional development through continuous training and skills enhancement.

The quality of our audit work is the result of a shared commitment across all levels of personnel, who recognize their role in upholding the highest professional standards and in fostering confidence among users of financial statements.

8. COMPLIANCE WITH PROFESSIONAL STANDARDS AND REGULATIONS

“The firm strictly adheres to auditing and professional standards, maintaining independence, integrity, and ethical conduct in its practice to inspire confidence and uphold the highest standards of service.”



Audit Quality Management System

System of Quality Management (SOQM)

The quality of audit work is central to building confidence among users of financial statements and the public. The System of Quality Management (SOQM) has been developed to enable audit firms to control, oversee, and continuously improve their processes, ensuring consistent quality in accordance with international professional standards and regulatory requirements.

The International Standard on Quality Management 1 (ISQM 1) requires BPR Audit and Advisory to implement an SOQM covering eight key components: risk assessment of the firm, governance and leadership, relevant ethical requirements, acceptance and continuance of client relationships and specific engagements, engagement performance, resources, information and communication, and monitoring and remediation. This system ensures that all audit engagements are conducted with accuracy, transparency, and the highest professional standards.

8 Components of the System of Quality Management (ISQM 1)



Firm-Level Risk Assessment Process

Identifying, analyzing, and assessing risks that may affect audit quality, and establishing measures to reduce those risks to an acceptable level



Governance and Leadership

The role of the board of directors and senior management in establishing a quality-focused organizational culture and setting clear policies



Relevant Ethical Requirements

Compliance with ethical requirements, independence, integrity, and professionalism at all levels of personnel



Acceptance and Continuance of Client Relationships and Specific Engagements

The process of accepting new engagements and assessing the appropriateness of continuing existing engagements to ensure they can be performed with quality and independence



Engagement Performance

The process of planning, executing, supervising, reviewing, and concluding audit engagements in accordance with professional standards



Resources

The allocation of personnel, technology, tools, intellectual property, and information in sufficient and appropriate measures to support high-quality audit work



Information and Communication

Providing effective communication channels and systems to ensure that quality-related information is conveyed accurately and in a timely manner



Monitoring and Remediation Process

Continuous monitoring of audit quality, analysis of the root causes of deficiencies, and implementation of corrective actions to improve the SOQM system

The firm continually reviews and enhances its System of Quality Management (SOQM) to effectively respond to changes in the business environment, professional standards, and regulatory requirements.

TSQC INSPECTION RESULTS BY THE SEC

Audit Quality Inspection (Thailand Securities and Exchange Commission Quality Control Inspection: TSQC) is conducted by the Securities and Exchange Commission (SEC) to assess whether audit firms operate in full compliance with professional standards, ethics, and applicable regulatory requirements.

In the most recent inspection, BPR Audit and Advisory Co., Ltd. received an “Very Good” rating across all components, as summarized in the table below:

	Component of TSQC 1	Result
1	Leadership Responsibilities for Quality within the Firm	Very Good
2	Relevant Ethical Requirements	Very Good
3	Acceptance and Continuance of Client Relationships and Specific Engagements	Very Good
4	Human Resources	Very Good
5	Engagement Performance	Very Good
6	Monitoring	Very Good
Overall Firm Rating		Very Good

TSQC Assessment by the SEC

This assessment confirms the effectiveness of BPR Audit and Advisory Co., Ltd.’s audit quality control system (TSQC) and its strict compliance with professional standards, reflected in the overall “Very Good” rating awarded by the SEC in the most recent inspection.



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Contact



152 Chartered Square, 12A Floor, Suite 08, North-Sathorn Rd.,
Silom, Bangkok 10500 Thailand



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0 2634 5398

