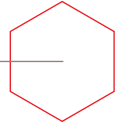


Board of Directors' Responsibility on Financial Reports



The Board is responsible for the financial report of Harn Engineering Solutions Public Company Limited (“HARN”) (previously known as Fire Victor Public Company Limited) and Subsidiary prepared in accordance with The Thai Accounting Standards and Thai Financial Reporting Standards under Accounting Act, B.E. 2543 (2000) and accounting interpretations and practices enforced by the Federation of Accounting Professions under the Royal Patronage of His Majesty the King, and pursuant to the regulations of the Securities and Exchange Commission (SEC) regarding preparation and presentation of financial report under the Securities and Exchange Act, taking into consideration appropriate and consistent accounting policies and accordance Financial Reporting Standards and based on careful judgments and reasonable reporting in the preparation of the financial report, as well as adequate and transparent disclosure of important information in the Notes to Financial Statements according to the Report of Independent Auditor, for the benefits of the shareholders and investors in general.

The Board has established and maintained good corporate governance and an effective risk management and internal control systems to assure that the accounting information is

correctly, completely and timely recorded, and adequate to sustain HARN assets and prevent any fraud and any material act of irregularities.

The Board has appointed an Audit Committee comprising Independent Directors to oversee and review the reliability and accuracy of the financial reports, the assessment of internal control, risk management and internal audit to ensure effectiveness. The Audit Committee opinions on these issues.

The Board is of the opinion that the internal control and internal audit of HARN can give assurance that the financial statements of Harn Engineering Solutions Public Company Limited and Subsidiary for the year ended December 31, 2021 exhibit its financial position, operating results and cash flows accurately and appropriately in material aspects in accordance with the Thai Accounting Standards and Thai Financial Reporting Standards, and the audit of which has been performed by the Independent Auditor according to the auditing standards with opinion given unconditionally in the Report of Independent Auditor presented in this Annual Registration Statement / Annual Report 2021 (Form 56-1 One Report).

Dr. Thakol Nunthirapakorn

Chairman of the Board

Mr. Wirat Sukchai

Chief Executive Officer