

Internal Audit

To assess whether the Company has provided a good control environment. There are adequate, appropriate and effective internal control systems and activities. Compliance with rules, policies, and relevant important laws and conducting test items to ensure a reasonable level. The Company's executives and employees have consistently followed the established internal control system.

At the Board meeting No. 1/2021 of February 25, 2021, appointed Ultima Advisory Co., Ltd., as internal audit assigning Miss Chonlada Thirapattananon and Miss Siriphan Tantipanichphan as head of internal audit of HARN, is an independent unit. Fosters assurance and provides consultation to ensure that business processes are duly equipped with risk management, has sound internal control practices and rules in support of corporate objectives. It reports findings to the Audit Committee for consideration and forwarding them to the Board for acknowledgment every quarter. Regular monitoring is undertaken for actions in response to the recommendations. In its course of work, internal audit freely expresses its opinions. No conflicts have arisen that cannot be resolved.

Also, internal audit equipped with expertise, skills, and experience in internal audit, performance, risk assessment, and internal control and was therefore regarded as suitable for the position. The Audit Committee consider approved the appointment, removal, transfer, performance assessment of internal audit.

Scope of work

An internal audit in accordance with the principles of COSO ERM, the scope of which includes planning an annual audit. Taking into account the level of risk that the company has assessed and recorded. and the effectiveness of the internal control based on the experience that the team has assessed from the internal audit work for the company in the past including the presentation of the internal audit report of each quarter to the Audit Committee of the Company once per quarter.

Nature of Internal Audit as follows

1. Evaluate the adequacy of the internal control system on a quarterly basis. By choosing the company's operating process according to the quarterly audit plan that will be prepared and assessed by interviewing executives and operators. Review regulations, regulations, policies and work flow charts (if any), and observe real-life working conditions.

2. Test sample items and documents as appropriate to the risk and transaction volume. To ensure that operations are consistently in accordance with the regulations or policies.

3. The scope of work will be done by evaluating the Company's internal control system. and test the list covering various systems as stated in the annual audit plan

Head of Internal Audit

HARN hired Ultima Advisory Co., Ltd., as internal audit namely Ultima Advisory Company Limited by assigning Miss Chonlada Thirapattananon and Miss Siriphan Tantipanichphan as head of internal audit of HARN: as follow;

Miss Chonlada Thirapattananon

Managing Director

Age 53 Yrs.

Shareholding proportion (As at December 31, 2021) - None -

• **Appointment date** December 2, 2016

• **Education**

- M.Acc. (Accounting and Finance), Chulalongkorn University
- Graduate Diploma Program in Auditing, Thammasat University
- B.Acc. (Accounting), Thammasat University

• **Certified Public Accountant of Thailand** License No. 4994

• **Training participation**

1. Training project to receive a certificate in internal audit, class 3
2. COSO 2013 course
3. Internal Audit in Information System, Class 2/2016

• **Work experience in the 5 preceding years**

- 2010 - Present Managing Director, Ultima Advisory Co., Ltd.
- 2005 - 2010 Manager, Deloitte Touche Tohmatsu Jaiyos Advisory Co., Ltd.
- 1997 - 2005 Financial Controller, Sensient Technologies (Thailand) Ltd. Accounting and Finance Department, Amex Team Advertising Group Manager, Gilberte Reed Co., Ltd.
- 1991 - 1996 Audit Manager, Amex Team Advertising Group / Gilberte Reed Co., Ltd. / Ernst & Young Office Limited

• **Having a Special Interest that is Different from Other Directors** - None -

• **Participation in administration, staff, employees or consultants who receive a regular salary** - None -

• **Significant business relationships that May result in inability to perform duties independently** - None -

Miss Siriphan Tantipanichphan

Senior Internal Audit Manager

Age 52 Yrs.

Shareholding proportion (As at December 31, 2021) - None -

• **Appointment date** August 10, 2017

• **Education**

- M.B.A, National Institute of Development Administration
- B.Acc. (Accounting), Thammasat University

• **Certified Public Accountant of Thailand** License No. 4820

• **Training participation**

1. Training project to receive a certificate in internal audit, class 13
2. COSO 2013 course
3. COSO ERM 2017 course
4. Internal Audit in Information System, Class 2/2016
5. Corruption Prevention Course in Organizations, Class 16

• **Work experience in the 5 preceding years**

- 2016 - Present Senior Manager, Ultima Advisory Co., Ltd.
- 1993 - 2015 Senior Manager, Ernst & Young Office Limited

• **Having a Special Interest that is Different from Other Directors** - None -

• **Participation in administration, staff, employees or consultants who receive a regular salary** - None -

• **Significant business relationships that May result in inability to perform duties independently** - None -