

The Audit Committee

Each quarter the Audit Committee, together with the Chief Financial Officer which as audit committee secretary and the external auditor (Dharmniti Auditing Co., Ltd.), reviews financial reports. The Board is accountable for HARN's and consolidated subsidiary financial statements as well as other financial information presented in the annual report. The financial reports are prepared under generally accepted accounting principles and are audited and certified by Mr. Thanawut Piboonsawat, C.P.A. No. 6699, of Dharmniti Auditing Co., Ltd. Material information, financial and non-financial, is accurately, completely and consistently disclosed.

The Board approved the appointment of the Audit Committee on September 5, 2012, which appointed from independent director of HARN's with the qualifications specified by SEC laws and SET must consist of at least 3 directors and at least 1 of whom must be adequately qualified and experienced in reviewing the credibility of financial statements. As of December 31, 2022, it consisted of three independent directors as follows:

Name		Position
1. Dr. Thakol	Nunthirapakorn	Chairman of the Audit Committee
2. Mr. Prasert	Deejongkit	Member of the Audit Committee
3. Mrs. Valeeratn	Chuerboonchai ¹	Member of the Audit Committee

Note: ¹ Mrs. Valeeratn Chuerboonchai was appointed as an Audit Committee with effect from May 15, 2022, replacing Miss Voranuch Supaibulpipat, who retired by rotation at the 2022 AGM

All audit committee is the members who have adequate competence and experience in reviewing the reliability of the financial statements, which Mr. Wisit Wachiralarpaitoon, Chief Financial Officer as secretary.

Duties and Responsibilities of the Audit Committee

1. Review financial reporting to ensure its accuracy and adequacy.
2. Review the efficiency and effectiveness of internal control, risk management and internal audit processes and consider on the appointment, transfer and dismissal of the internal audit and review annual audit plan, fees and personnel.
3. Review compliance with laws, SET requirements, SEC and law relevant to HARN's businesses.
4. Review for compliance with the self-assessment and documents to anti-corruption measures.
5. Review and opinions on transactions to cause fraud that may affect operations, to comply with anti-corruption measures to the Board's for acknowledgment.
6. Oversee complaints, whistleblowing and investigate fact, report to the Board's for punishment or solve the problem according to the anti-corruption policy
7. Consider select, nominate and dismissal of an independent of the external auditor of HARN's and offer the fees, as well as review financial reporting process to ensure accuracy and credibility, including a meeting with the external auditor in the absence of management at least once a year.
8. Review connected transactions or transactions of potential conflicts of interest under SET's laws and requirements.
9. Disclose a report on its annual performance and the fees of the auditor in the annual report of HARN.
10. Perform other tasks as required by the law or as assigned by the Board within the committee's scope of duties and responsibilities.
11. Prepare a charter that is compatible with scope of work and responsibilities. The charter must be approved by the Board and revised at least once a year.
12. Report internal audit performance to the Board for acknowledgment.

In 2022, the committee held 4 meetings and duly reported its findings to the Board. In addition, it participated in quarterly audits along with the external auditor and the Chief Financial Officer. Disclosed its annual performance in the Report of the Audit Committee.