

## 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 including financial information 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, as well as careful judgments and reasonable reporting in the preparation of the financial report, including adequate disclosure of important information in the Notes to Financial Statements according to the Report of Independent Auditor, for transparent use by shareholders and investors at large.

The Board has established and maintained good corporate governance and an effective risk management and internal control systems to reasonably ensure that the accounting information is correctly, completely and timely recorded, and adequate to sustain HARN assets and prevent fraud and material act of irregularities.

The Board has appointed an Audit Committee comprising Independent Directors to oversee and review the reliability of the accuracy financial reports and the adequacy 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 HARN’s overall internal control system is satisfactory and can reasonably ensure that the financial statements of Harn Engineering Solutions Public Company Limited and Subsidiary for the year for the year ended December 31, 2023 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 to the financial statements in the Report of Independent Auditor presented in this Annual Registration Statement / Annual Report 2023 (Form 56-1 One Report).



**Mr. Pichet Sithi-amnuat**  
Chairman of the Board



**Mr. Thammanoon Tripetchr**  
Chief Executive Officer