**INQUIRIES OF OTHERS WITHIN THE ENTITY**

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## We made inquiries of the following entity personnel:

| Name | Title | Location | Qualifications and Experience |
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| A M Ruhul Amin | Manager | Epic, Uttara office. | M.Com , CA CC and 18 years |
| Md. Asaduzzaman | Manager | Epic, Uttara office. | MBS, ITP, CA CC and 13 years |
| H.M. Zahidul Islam | Manager | Epic, Uttara office. | MBS, ITP, CA CC and 13 years |

**What are your views regarding the risks of fraud in the entity?**

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| We have a very strong internal control system and we have deployed an internal audit team who will be looking after all our processes, and systems, to see whether there are any opportunities, incentives or rationalizations that attract fraud risk. The internal auditors regularly review the process and report directly to the BoD. So far, we have not come up with any fraud incidents throughout the group entities. Therefore, our assessment of the risk that the financial statements may be materially misstated due to fraud is very low. |

**Do you have knowledge of any actual, suspected, or alleged fraud affecting the entity?**

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| No. We are not aware of a such fraud case that could affect the entity. |

**Additional questions (may be deleted as considered appropriate)**

**Has management communicated to you its views on business practices and ethical behavior? If so, how?**

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| Yes, the management has communicated its views on business practices and ethical behavior.  The Human Resource Department creates awareness about ethical business practices at the time of signing of employment contract and induction program. Reminder emails and updating of the policies are also circulated to all the stakeholders concerned to ensure that policies are being followed. In addition, if any unusual practice is noticed, the line manager concerned brings the issue to the notification of all users concerned. |

**Have you ever felt you were being asked, directed or pressured to do something illegal against the entity’s code of conduct related to your position (or previous position) at the entity? Anything you felt uncomfortable with?**

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| No. we were never asked to do any such practices. |

**Has someone who reports to you ever expressed concerns that he/she or others have been asked or pressured to do something against the entity’s code of conduct? Explain.**

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| No. we are not aware of any such practices. |

**Have you ever been asked to participate in any activity to misstate an amount in the financial statements? If yes, describe the activity you were asked to perform and identify the individual who asked you to perform that activity.**

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| No. we were never asked to do any such practices. |

**Other:**

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| N/A |

~**END**~