**INQUIRIES OF THOSE CHARGED WITH GOVERNANCE**

## We made inquiries of the following persons charged with governance members:

| Name | Title | Qualifications and Experience |
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| Nilan Perera | General Manager, Finance | ACA (Sri Lanka), 12 years |
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**What is your view regarding the risk 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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| To the best of my knowledge, I am not aware of any such fraud cases. |

**How do you exercise oversight of (1) the entity’s assessment of fraud risks, (2) management’s processes for identifying and responding to the risks of fraud in the entity, and (3) the internal controls that management has established to address these risks?**

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| Procedures are documented in SOPs and systems are designed to align with such policies. In this way, it ensures the activities are process-driven and minimized oversights in the assessment of fraud risk. Also, whistleblowing policies have been implemented throughout the group which gives the confidence that the assets and resources are well secured against any possible misrepresentation. Also, all balances are reconciled to ensure there are no unaccounted assets and liabilities. Further, all processes are being covered through well defined internal audit plan which is independently executed by the internal audit department who reports directly to the BoD. |

**Are you aware of tips or complaints regarding the entity’s financial reporting (including those received through an internal whistleblower program, if such program exists) and, if so, the entity’s responses to such tips and complaints?**

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| I am not aware of any such cases. |

**Has the entity entered into any significant transactions outside the normal course of business for the entity or that otherwise appear unusual?**

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| I am not aware of any such cases. |

**Other:**

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| N/A |

~**END**~