

REPUBLIC OF THE PHILIPPINES )  
CITY OF SAN FERNANDO, PAMPANGA ) S.S

### ATTESTATION

In 2019, the Internal Audit focused on the audit planning and administration. Refinements to its engagement identification, planning, examination and reporting have been started to further strengthen the audit function.

A risk-based internal audit plan listed down engagements identified to be significant based on the overall initial assessment of the company's internal controls on the basis of questionnaire and interviews with management as well as observation and inspection.

In accordance with the approved plan, audit work includes completed project on the review of order to cash process and an on-going review and analysis of the company's purchase to payment end-to-end business process.

Internal Audit Manual has been formally drafted consistent with and in compliance with the Internal Audit Charter to provide further granular guidance for its day-to-day operations. Steps have been taken to ensure conformance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing on its internal policies and audit procedures.

This attestation is signed this MAY 28 2020 day of MAY 2020.


JOON SANG KANG   
President/Chief Executive Officer

  
MA. CRISTINA N. VALERIO  
Internal Auditor

**SUBSCRIBED AND SWORN** to before me this MAY 28 2020 2020,  
affiants exhibiting to me their competent evident identity ("CEI") as follows:

<u>Name</u>	<u>Passport's No./ PRC License No.</u>	<u>Issued on/at</u>
<u>JOON SANG KANG</u>	<u>M47645471</u>	<u>February 17, 2020/Korea</u>
<u>MA. CRISTINA N. VALERIO</u>	<u>0129487</u>	<u>November 4, 2009/Manila</u>

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