

REPUBLIC OF THE PHILIPPINES)

City of San Fernando, Pampanga)

ATTESTATION

In 2023, the Internal Audit Unit (IAU) focused on its planning practice. Refinements to the internal audit engagement planning, examination, and business process analysis have been started to further strengthen the Internal Audit Charter.

A risk-based internal audit plan listed down engagements identified to be significant based on the initial assessment of the company's internal controls through questionnaires, interviews with management, inquiries, and observations.

In accordance with the approved plan, audit work includes completed project on the observation of fixed assets physical count and material inventory count and an ongoing review and analysis of the company's purchase to pay end to end business process.

Internal Audit Manual has been formally revised in compliance with the Internal Audit Charter to provide further granular guidance for its day-today operations.

SFA Semicon Philippines Corporation's Chief Executive Officer and Internal Auditor attest that in 2023, a sound internal audit and internal control system is placed and working effectively.

This attestation is signed this 2nd of April 2024.

IM DONG HWAN
President and Chief Executive Officer

MARIA ALLHIZA ANN S. PARICO
Internal Auditor

SUBSCRIBED AND SWORN to before me this 2nd of April 2024, affiants exhibiting to me their competent evident identity ("CEI") as follows:

Name	Passport No./ Driver's License No.	Issued on/at
IM DONG HWAN		
MARIA ALLHIZA ANN S. PARICO		

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Book No. II
Series of 2024

ATTY. CHARMINE P. LANSANGAN-VENTURINA
Notary Public
City of San Fernando, Pampanga (CSFP)
Notarial Com. No. 11-24 (12/31/25)
PTR No. AC-2030458 (1/5/24)
Roll No. 69647 / IBP No. 016798 (Lifetime)
MCLE Compliance No. VII – 0020938 (04/14/25)
19-20 Ma. Victoria Rd., Essel Park Subd.,
Telabastagan, CSFP