

The Organization of Internal Audits

The duties of the Auditing Office:

The Auditing Office is responsible for assisting the Board and top management in assessing the completeness, effectiveness and feasibility of *Poya's* internal control system, and providing opportune advice on improvement, so that the systems can be reasonably and effectively implemented. It also provides relevant research, assessment or consultancy to assist the Board and top management with the administration of the corporation.

The organization of the Auditing Office:

Poya's auditing office is subordinate to the Board. The audit supervisor, whose delegation needs the approval by the Board, is in charge of the internal audits, and steers the operation of the auditing office. In addition, the appropriate number of full-time auditors are delegated and authorized to perform the regular and irregular audits.