



SKYECHIP BERHAD

Registration No. 201901014484 (1323812-D)
(Incorporated in Malaysia)

Terms of Reference Audit & Risk Management Committee

Revision History

Revision	Revision Description	Author	Approved by	Effective Date
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01				

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1. OBJECTIVES

- 1.1 The primary functions of the Audit & Risk Management Committee (“**ARMC**” or “**Committee**”) of SkyeChip Berhad (“**SkyeChip**” or “**Company**”), in line with the Malaysian Code on Corporate Governance issued by the Securities Commission Malaysia and the Main Market Listing Requirements of Bursa Malaysia Securities Berhad, is to assist the board of directors of the Company (“**Board**”) in the effective discharge of its primary responsibilities in relation to accounting and financial reporting practices and internal controls of SkyeChip and its subsidiaries (“**Group**”) as well as identifying principal risks and implementing appropriate systems and risk assessment processes in order to manage the overall risk exposure of the SkyeChip Group.
- 1.2 The ARMC acts on behalf of the Board and shall assist the Board in:
- (a) complying with specified accounting standards and required disclosure as administered by Bursa Malaysia Securities Berhad, relevant accounting standards bodies, and any other laws and regulations as amended from time to time;
 - (b) overseeing a formal and transparent arrangement as well as appraising the quality of the audits conducted by both the Company’s internal and external auditors;
 - (c) maintaining open lines of communication between the Board, the internal auditors and the external auditors for the exchange of views and information, as well as to confirm their respective authority and responsibilities;
 - (d) maintaining a sound system of internal controls covering administrative, operating and accounting and risk management to safeguard Shareholders’ investment and the Group’s assets;
 - (e) overseeing the Group’s compliance with applicable laws, rules and regulations and has in place an appropriate code of business conduct;
 - (f) overseeing financial reporting;
 - (g) investigating any concerns received on possible irregularities within the Group;
 - (h) review and recommend the Group’s risk management policies and strategies for the Board’s approval. This includes reviewing major investment business proposals and management’s assessment of the key associated risks, including funding options and costs, and investment returns prior to the Board’s approval;
 - (i) integrate effective governance structures and processes with performance-focused risk management and internal control at every level of the Group and across all operations;
 - (j) apply the principles and best practices recommendations of corporate governance, sustainability and corporate responsibility and to ensure compliance with applicable regulatory and legal requirements;

- (k) fulfil the Board's corporate governance, risk management and statutory responsibilities in order to effectively manage the overall risk exposure of the Group; and
- (l) establish an effective risk management and internal control framework and ensure the adequacy and effectiveness of the framework.

2. INTERPRETATION

2.1 In these terms of reference:

“**Act**” means the Companies Act 2016 and any amendments made thereto from time to time.

“**ARMC**” or “**Committee**” means the Audit & Risk Management Committee of the Company.

“**Board**” means the Board of Directors of the Company.

“**Bursa Securities**” means Bursa Malaysia Securities Berhad.

“**Chairman**” means the chairman of the Board.

“**CEO**” or “**Chief Executive Officer**” means the principal executive officer of the Company for the time being, by whatever name called, and who may or may not be a member of the Board.

“**CFO**” or “**Chief Financial Officer**” means the person primarily responsible for the management of the financial affairs of the Company (such as record keeping, financial planning and financial reporting), by whatever name called, and who may or may not be a member of the Board.

“**Company Secretary**” means the Board secretary(ies) or the person(s) normally exercising the functions of a Board secretary.

“**Director**” means directors of the Company.

“**Executive Director**” or “**ED**” means a Director who is also a paid employee of the Company and is involved in the day-to-day management of the Company.

“**Group Executive Director**” means a Director who is a paid employee of the Group and is involved in the day-to-day management of the Group.

“**Independent Director**” or “**ID**” is defined in accordance with Paragraph 1.01 and Practice Note 13 issued of the MMLR.

“**Key Senior Management**” or “**KSM**” refers to a person, who in the opinion of SkyeChip, is one who generally holds highest level of management responsibility and decision-making authority within the Group and must include a person who is primarily responsible for the business operations of the Company's core business and principal subsidiaries. Essentially, KSM is a member of the C-Suite or persons as identified as KSM.

“**MCCG**” refers to Malaysian Code on Corporate Governance revised and updated on 28 April 2021 by the Securities Commission Malaysia.

“**MMLR**” means the Main Market Listing Requirements of Bursa Securities.

“**Management**” means the management personnel of the Company.

“**Shareholders**” mean holders of the Company’s shares.

“**Secretary**” is the Company Secretary who typically serves as the secretary of the Committee or any other person as the ARMC may decide.

All terms used herein are in a gender-neutral sense.

3. COMPOSITION

3.1 The Committee shall be appointed by the Board from among the Directors. It shall consist of not less than three (3) members and all members shall be IDs.

3.2 At least one (1) member must fulfil the following criteria:

- (1) a member of the Malaysian Institute of Accountants (“**MIA**”); or
- (2) if the director is not a member of the MIA, he must have:
 - (a) at least three (3) years of working experience and:
 - (i) the director must have passed the examination specified in Part I of the 1st Schedule to the Accountants Act, 1967; or
 - (ii) he must be a member of one of the associations of accountants specified in Part II of the 1st Schedule to the Accountants Act 1967; or
 - (b) at least three (3) years of post-qualification working experience in accounting or finance; and
 - (i) a degree/masters/doctorate in accounting or finance; or
 - (ii) a member of any professional accountancy organisation which has been admitted as a full member of the International Federation of Accountants; or
 - (c) at least 7 years of experience being a chief financial officer of a corporation or having the function of being primarily responsible for the management of the financial affairs of a corporation; or
 - (d) fulfilled such other requirements as may be prescribed or approved by Bursa Securities from time to time.

- 3.3 The chairman of the Committee shall not be the Chairman. In the absence of the chairman of the Committee, the members present shall elect any one of them present to chair the meeting.
- 3.4 An alternate Director or the Chairman shall not be appointed as a member of the Committee.
- 3.5 In the event of any vacancy in the ARMC resulting in the reduction of the number of members to below three (3) or vacancy of the position of chairman of the Committee or resulting in the non-compliance of paragraph 3.2 above, the Board shall within three (3) months of the event appoint such number of new members as may be required to fill the vacancy.
- 3.6 Each member of the ARMC, including the chairman of the Committee, will hold office only so long as they serve as an Independent Director of the Company.
- 3.7 A former partner of the external audit firm and/or the affiliate firm (including those providing advisory services, tax consulting, etc) of the Company is to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARMC.
- 3.8 All members of the ARMC shall be financially literate and are able to understand matters under the purview of the ARMC including the financial reporting process.
- 3.9 The ARMC members shall and collectively:
- (a) have sufficient understanding and knowledge of the Group's business and industry which the Group operates; and
 - (b) have the ability to understand key business and financial risks and related controls and control processes.

4. MEETING PROCEDURES

- 4.1 The Committee is to meet at least four (4) times during the financial year of the Company, i.e. on a quarterly basis, or more frequently as the need arises or if so requested by any member of the Committee or by the chairman of the Committee or the internal auditors or external auditors.
- 4.2 The Committee shall conduct all its meetings separately from Board meetings.
- 4.3 A minimum of two (2) members of the ARMC are required to form a quorum for an ARMC meeting. In the absence of the chairman of the Committee, the members present shall elect an acting chairman from among them present.
- 4.4 Unless the meeting is called on a short notice basis, the Secretary, in conjunction with the chairman of the Committee, shall draw up an agenda, which shall be circulated together with the relevant support papers, at least five (5) working days prior to each meeting to the members of the Committee.

- 4.5 The ARMC meeting agenda shall be the responsibility of the chairman of the Committee with input from the ARMC members. Where necessary, the agenda shall include input from Management or other persons deemed appropriate to participate.
- 4.6 The Chief Financial Officer, finance manager and internal auditors will usually attend the meeting and the presence of external auditors may be requested if required.
- 4.7 The Committee may, as and when deemed necessary, invite other Board members and the KSM, employees, counsels and consultants, as applicable, to attend the meetings, specific to the relevant meeting, as and when necessary.
- 4.8 The chairman of the Committee shall submit an annual report to the Board, summarising the Committee's activities during the year and the related significant results and findings thereof, including details of relevant training attended by each Committee member.
- 4.9 The Committee shall meet with the external auditors without the presence of executive Board members and the Management, at least twice a year as well as when required. In addition, the Management, the internal auditors and external auditors may request a private session with the Committee to discuss any matter of concern.
- 4.10 The Secretary or his/her representative shall be in attendance at each ARMC meeting and record the proceedings of the meeting thereat.
- 4.11 The Committee shall record its conclusion on issues discussed during meetings and report to the Board at the quarterly Board meetings. The minutes shall be circulated to members of the Board and duly entered in the books provided for the purpose of all resolutions and proceedings of all meetings of the Committee.
- 4.12 The Committee members may participate in a meeting by means of conference telephone, conference videophone or any similar or other communications equipment by means of which all persons participating in the meeting can hear each other. Such participation in a meeting shall constitute presence in person at such meeting.
- 4.13 The chairman of the Committee should attend the annual general meeting to answer any Shareholders' questions on the Committee's activities.
- 4.14 All Committee meetings may be recorded for the purpose of accurate documentation and reference. However, once the minutes of a Committee meeting have been duly prepared, approved and confirmed at the subsequent Committee meeting, the meeting recordings shall be promptly deleted and permanently removed from all storage devices and systems. The deletion of the recordings shall be carried out in a secure and irreversible manner to ensure the confidentiality and privacy of the Committee's discussions and deliberations. This practice promotes the principle of maintaining official minutes as the authoritative record of Board meetings while safeguarding sensitive information.

5. VOTING

- 5.1 In appropriate circumstances, the ARMC may deal with matters by way of circular reports and resolutions in lieu of convening a formal meeting. A resolution in writing signed by a majority of members in lieu of convening a formal meeting shall be as valid and effectual as it had been passed at a meeting of the ARMC duly convened and held. Any such resolution may consist of several documents in like form, each signed by one or more members and forwarded or otherwise delivered to and shall be recorded by the Secretary.
- 5.2 Matters for decisions that arise at the Committee meeting will be decided by a majority vote. If the votes are equal, the chairman of the meeting has a second casting vote. However, the chairman will not have a second casting vote where only 2 Independent Directors form the quorum or at which only 2 Independent Directors are competent to vote on the question at issue.
- 5.3 An ARMC member is required to abstain from discussions, deliberations and voting in respect of any matter which may give rise to an actual or perceived conflict of interest situation for the ARMC member.

6. AUTHORITY

- 6.1 The ARMC shall:
- (a) have explicit authority to investigate any matter within its terms of reference;
 - (b) perform the activities required to discharge its responsibilities and make the relevant recommendations to the Board;
 - (c) have the resources which are required to perform its duties;
 - (d) have full and unrestricted access to any information and documents/records/resources pertaining to the Company and the Group as well as personnel of the Company and the Group. However, the Company reserves the right to withhold dissemination of commercially sensitive information where appropriate, in line with confidentiality and governance policies;
 - (e) be able to obtain independent professional or other advice, at the expense of the Company wherever necessary and reasonable and in accordance with a procedure to be determined by the Board, in order to perform of its duties;
 - (f) be able to secure the attendance of external advisers, subject to procedures outlined in the Board Charter and shall have the discretion to decide who else other than its own members to attend meetings, if the Committee sees fit; and
 - (g) be able to convene meetings with the external auditors, the internal auditors or both (without the presence of executive Board members and Management) as and whenever deemed necessary.
- 6.2 The chairman of the ARMC shall engage on a continuous basis with the KSM, such as the Chairman, Managing Director or CEO, CFO, internal auditors and external auditors in order to be kept informed of matters affecting the Group.

7. SECRETARY

- 7.1 The Secretary shall organise and provide assistance at ARMC meetings and have the following key responsibilities:
- (a) ensure meetings are arranged and held accordingly;
 - (b) assist the chairman of the Committee in planning the ARMC's activities;
 - (c) draw up meeting agendas in consultation with the chairman of the Committee and maintain the minutes and draft its scheduled activities for the financial year;
 - (d) ensure structured communication channels between the Board and the ARMC;
 - (e) ensure proceedings of meetings are recorded and the minutes circulated in a timely manner and reviewed by the ARMC before disseminating them to the Board; and
 - (f) ensure the ARMC's recommendations presented to the Board are supported by papers that explain the rationale for the ARMC's recommendations.

8. FUNCTIONS & RESPONSIBILITIES

- 8.1 The Committee will undertake the following responsibilities and functions in fulfilment of paragraph 15.12 of the MMLR and report on the same to the Board.
- 8.2 **External Audit**
- (1) Review the audit scope, nature and plan with external auditors to ensure that it has the necessary authority to carry out its work, including any changes to the planned audit scope and ensure co-ordination where more than one firm of auditors is involved and report on the same to the Board.
 - (2) Review external audit reports and management letters from the external auditors to ensure that prompt corrective actions are taken to address issues (including any deficiencies in the internal control system) highlighted and report on the same to the Board.
 - (3) Discuss problems and reservations, if any, arising from the interim and final audits, and any matter (including all key audit matters highlighted in the auditors' report) which the external auditors wish to discuss in the absence of the Management, where necessary.
 - (4) Review major audit findings and the Management's response during the year with the Management, external auditors and internal auditors, including the status of previous audit recommendations.
 - (5) Review the assistance and cooperation rendered by the Group's officers to the external auditors and difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information.

- (6) Set policies and procedures to assess the suitability, objectivity and independence of the external auditors. Consider and make recommendations to the Board in relation to the nomination and re-appointments of external auditors and their audit fees by taking into account the objectivity, suitability, competence, resource capacity and independence of the external auditors, the services and audit fee (to ensure the balance between objectivity, quality of audit and value for money) and any question of resignation or dismissal including any written explanations, and the letter of resignation from external auditors, if applicable.

The assessment should also consider information presented in the Annual Transparency Report of the audit firm, if such report is prepared by the external auditors.

- (7) Review whether there is reason, supported by grounds, to believe that the external auditors are not suitable for reappointment and report the same to the Board.
- (8) Review the non-audit services provided by the external auditors and/or its network firms to the Company for the financial year, including the nature and extent of the non-audit services, fee of the non-audit services, individually and in aggregate, relative to the external audit fees and safeguards deployed to eliminate or reduce the threat to objectivity and independence in the conduct of the external audit resulting from the non-audit services provided. The contracts that cannot be entered into should include:
- (a) Management consulting;
 - (b) Strategic decision;
 - (c) Internal audit; and
 - (d) Policy and standard operating procedures documentation.
- (9) Ensure the independence of external auditors by periodically reviewing the written statement from the external auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements.

8.3 Internal Audit

- (1) Ensure the internal audit function is independent of the activities it audits and the head of internal audit reports functionally to the ARMC directly. The head of internal audit shall be responsible for the regular review and/or appraisal of the effectiveness of the risk management, internal control, and governance processes within the Company.
- (2) Approve the internal audit charter and review the adequacy of the scope, functions, competency, budget and resources of the internal audit function and whether it has the necessary authority to carry out its work.

- (3) Review the internal audit plan, processes and results of the internal audit assessments, investigation undertaken and where necessary, ensure that appropriate and prompt action is taken by Management on deficiencies in controls or procedures that are identified for the recommendations of the internal audit function.
- (4) Take cognisance of resignations of internal audit staff members (for in-house internal audit function) or the internal audit service provider (for out-sourced internal audit) and provide the resigning staff member or the internal audit service provider with an opportunity to submit his reasons for resigning.
- (5) Review the assistance and co-operation given by the employees of the Company to the internal auditors.
- (6) Review the performance of the internal auditors on an annual basis.
- (7) Direct and, where appropriate, supervise any special projects or investigations to be carried out by internal auditors as and when necessary, and review investigation reports on any major defalcations, frauds and thefts and Management's response.
- (8) Review the adequacy and effectiveness of internal control systems, including management information systems and the internal auditors and or external auditors' assessment of these systems and policies.
- (9) Approve any appointment or termination of the internal audit service provider or senior staff members of the internal audit function, namely the head of internal audit and his/her deputy, if any.

8.4 **Financial Reporting**

- (1) Review the quarterly and year-end financial statements of the Company, focusing particularly on the following to determine whether the financial statements taken as a whole provide a true and fair view of its financial position and performance:
 - (a) any changes in or implementation of major accounting policies changes and practices;
 - (b) significant matters highlighted including financial reporting issues, significant judgments made by Management, significant and unusual events and/or transactions, significant adjustments arising from the audit and how these matters are addressed;
 - (c) litigation or actions that could affect the financial position, performance or results materially;
 - (d) the going concern assumption;
 - (e) integrity of financial statements; and
 - (f) compliance with accounting standards and other legal requirements.

- (2) Review and monitor the Group's finance function in respect of adequacy and sufficiency to support financial recording and reporting process to ensure accurate, complete, consistent and timely reporting.

8.5 Internal Control

- (1) Oversee the Group's internal control framework to ensure operational effectiveness and efficiency, reduce risk of inaccurate financial reporting, protect the Company's assets from misappropriation and encourage legal and regulatory compliance.
- (2) Review major audit findings (including the status of previous audit recommendations) of the Group's systems of internal controls and Management's responses with Management, external auditors, internal auditors and other consultants (if applicable).
- (3) Report to the Board any suspected frauds or irregularities, serious internal control deficiencies or suspected infringement of laws, rules and regulations which come to its attention and are of sufficient importance to warrant the attention of the Board.
- (4) Review and approve policies and procedures on whistle-blowing established to address allegations raised by whistle-blowers, to ensure independent investigation is conducted and follow-up action is taken and highlighted to the Committee.
- (5) Review and approve policies and procedures on anti-corruption, and
- (6) Review the effectiveness of anti-corruption measures taken.

8.6 Compliance and Others

- (1) Review procedures in place to ensure the effectiveness of the system for monitoring compliance to ensure that the Group is in compliance with the Act, MMLR and other relevant legislative and reporting requirements under the applicable laws, regulations, rules, directives and guidelines.
- (2) Review the Committee's reporting and the statement with regard to the state of internal controls and risk management of the Group for inclusion in the Annual Report for the relevant financial year and report the same to the Board.
- (3) Review any related party transaction and conflict of interest (or potential conflict of interest, if any) situation that may arise within the Company or the Group including any transaction, procedure or course of conduct that raises questions of the Management's integrity, and the measures taken to resolve, eliminate, or mitigate such conflicts and ensure that any such transaction is carried out at arm's length, on terms that are not detrimental to the Company and in the best interest of the Group and report the same to the Board.

- (4) Review and report to the Board any related party transactions entered into by the Group including the review and monitoring of recurrent related party transactions to ensure that:
 - (a) All transactions are fair, reasonable and undertaken on the Group's normal commercial terms;
 - (b) Internal control procedures with regards to such transactions are sufficient and have been complied with; and
 - (c) Compliance with the relevant provisions of MMLR.
- (5) Direct and supervise, as appropriate, any necessary investigations and review all reports on any major irregularities.
- (6) Review and assess the Committee's terms of reference as conditions dictate.
- (7) Perform any other work that is required or empowered to do by statutory legislation or guidelines as prepared by the relevant government authorities.
- (8) Undertake any other responsibilities as authorised by the Board.
- (9) Undertake continuous professional development or training to keep abreast with relevant developments in accounting and auditing standards, practice and rules or in any other relevant areas.

8.7 Risk Management Framework

- (1) Review the Enterprise Risk Management ("ERM") Framework document, which outlines the risk management framework for the Group and offers practical guidance to all employees on risk management issues and recommend changes as needed to ensure that the Group has in place a risk management policy which addresses the strategic, operational, financial and compliance risks for the Board's approval.
- (2) Where applicable, facilitate the appointment of a dedicated Key Senior Management personnel to coordinate the ERM activities within the Group.

8.8 Anti-Bribery, Anti-Corruption and Whistleblowing

- (1) Review of corruption risk assessment continuously, at least every 3 years pursuant to Malaysian Anti-Corruption Commission Act 2009 in order to provide assurance that the Group is operating in compliance with the current policies and procedures in relation to corruption and to determine that the policies and procedures are established and in place for whistleblowing and to prevent bribery and corruption.
- (2) Review and approve policies and procedures on whistle-blowing established to address allegations raised by whistle-blowers, to ensure independent investigation is conducted and follow-up action is taken and highlighted to the Committee.
- (3) Review and approve policies and procedures on anti-corruption.

- (4) Review the effectiveness of anti-corruption measures taken.

8.9 Risk Identification, Assessment, Monitoring and Reporting

- (1) Ensure the infrastructure, resources and systems are in place and adequate for risk management and that risk management processes for the identification, measurement and analysis, reporting, and mitigation of risks are in place within the Group and are operating in an efficient and effective manner.
- (2) Identify and communicate to the Board the key risks (present and potential) faced by the Group, their changes and Management action plans to manage the risks.
- (3) Approve risk methodologies for measuring and managing risks arising from the Group's business and operational activities.
- (4) Monitor the Group's level of risk tolerance and risk exposure and periodically review the same to ensure that these are aligned with risk strategy and objectives.
- (5) Review effectiveness and efficiency of the key internal control procedures and processes in place to manage risks successfully and to oversee the conduct of periodic testing of the effectiveness and efficiency of the internal control procedures and processes to ensure that the system is viable and robust.
- (6) Review, together with other Committees, the Management, internal auditors and external auditors, any significant risks and exposures that exist and assess the steps that the Management has taken to minimise such risks to the Group.
- (7) Promote a healthy Group wide risk culture.
- (8) To consider and examine such other matters as the ARMC considers appropriate.

8.10 Strategic planning

- (1) Review and provide guidance to the Group's strategic plan as proposed by Management vis-à-vis the Group's ERM.
- (2) Review business continuity management including emergency plans and crisis readiness. Review incidents within the scope of the ARMC and assess the remedial actions.
- (3) Review and recommend the statement on risk management and internal control.

8.11 Others

- (1) Recommend to the Board the employment of the services of such advisers as it deems necessary to fulfil the Board's responsibilities.
- (2) Undertake any other responsibilities, functions or assignments as may be defined by the Board from time to time.

- (3) Perform any other work that it is required or empowered to do by statutory legislation or guidelines as prepared by the relevant government authorities.

9. REPORTING

- 9.1 The chairman of the Committee shall, at the conclusion of each meeting, report to the Board on activities that it had undertaken and key recommendations for the Board's consideration and approval as well as follow-up status on any key recommendations from previous internal audits.
- 9.2 Where the Committee is of the view that a matter reported to the Board has not been satisfactorily resolved resulting in a breach of MMLR, the Committee shall promptly report such matter to Bursa Securities.

10. REVIEW OF THE COMMITTEE

- 10.1 The ARMC shall perform a self-assessment annually to assess its effectiveness in carrying out the duties as set out in these terms of reference and report the results to the Board.
- 10.2 All assessments shall be properly documented.

11. DISCLOSURE

- 11.1 The ARMC is required to prepare an annual Audit & Risk Management Committee Report ("**ARMC Report**") at the end of each financial year to be included and published in the annual report of the Company. The ARMC Report shall include all the prescribed information as stated under paragraph 15.15 of the MMLR:
- (a) the composition of the ARMC, including the name, designation (indicating the chairman) and directorship of the members (indicating whether the Directors are independent or otherwise);
 - (b) the number of ARMC meetings held during the financial year and details of attendance of each member;
 - (c) a summary of the work of the ARMC in the discharge of its functions and duties for that financial year of the listed issuer and how it has met its responsibilities; and
 - (d) a summary of the work of the internal audit function.

- 11.2 The ARMC shall assist the Board in making the following additional statements in the Company's annual report:
- (a) Statement explaining the Board's responsibility for preparing the annual audited financial statements of the Group; and
 - (b) Statement on the state of internal controls and risk management and sustainability reporting of the Group.

12. DEEMING PROVISION

- 12.1 The provisions under these terms of reference have been drafted in a manner to also incorporate the provisions under the MMLR, MCCG and other statutes, regulations and guidelines applicable to the ARMC. In the event the applicable provisions of the MMLR, MCCG and/or relevant governing statutes, regulations and guidelines relating to the ARMC are from time to time amended, modified or varied, such amendments, modifications and variations shall be deemed inserted herein whereupon this Terms of Reference shall be read and construed subject to and in accordance with the amended, modified or varied MMLR, MCCG, statutes, regulations and guidelines.

13. REVISION TO THE TERMS OF REFERENCE

- 13.1 The terms of reference shall be reviewed by the Committee as and when required. All amendments to the terms of reference must be approved by the Board.
- 13.2 Upon the Board's approval, the said revision or amendment shall form part of this terms of reference and these terms of reference shall be considered duly revised or amended.
- 13.3 The terms of reference of the ARMC must be made available on the Company's website.