

DIALOG

DIALOG GROUP BERHAD

AUDIT COMMITTEE TERMS OF REFERENCE

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1. MEMBERSHIP

The Audit Committee comprises three (3) members. The members are:

- a. **Chin Kwai Fatt**
(Senior Independent Non-Executive Director and a member of the Malaysian Institute of Accountants)
(Chairman of the Audit Committee)
- b. **Dato' Ismail Bin Karim**
(Independent Non-Executive Director)
- c. **Juniwati Rahmat Hussin**
(Independent Non-Executive Director)

The Secretary of the Committee is Ms Chay Siew Kim, who is also the Joint Company Secretary.

2. TERMS OF MEMBERSHIP

Members of the Audit Committee are appointed for an initial term of two (2) years after which they may be re-appointed on such terms as may be determined by the Board of Directors.

3. MEETINGS

The Committee shall hold at least five (5) regular meetings per year and such additional meetings as the Chairperson shall decide in order to fulfil its duties and if requested to do so by any committee member, the management, and the internal or external auditors. The Committee may invite any person to be in attendance to assist in its deliberations. A quorum must consist not less than two (2) members of which the majority shall be independent non-executive directors.

4. AUTHORITY

The Committee shall have the authority to seek any information it requires from any officer or employee of the Group and such officers or employees shall be instructed by the Board of the Company employing them to respond to such enquiries. It is authorized to take such independent professional advice, as it considers necessary. The Committee is authorized by the Board to investigate any activity within its responsibility and duties. The Committee shall submit a report to the Board detailing its findings and recommendations immediately after deliberating on the findings of its enquires.

5. DUTIES OF AUDIT COMMITTEE

To fulfil its responsibilities and duties, the Committee shall review the following:

- a. The audit scope and plan of the external auditors and the internal auditors, including any changes in the planned scope of the audit plan;
- b. Significant audit findings during the financial year with Management, external auditors and internal audit, including the status of previous audit recommendations;
- c. The external and internal audit reports to ensure that where major deficiencies in control or procedures have been identified, appropriate and prompt remedial action is taken by Management;

- d. Any nomination, appointment, resignation and performance of the external auditors;
- e. The Internal Audit Charter, budget and staffing;
- f. Business risk assessment and internal controls instituted;
- g. The establishment of an appropriate internal control framework, including information systems and potential enhancements;
- h. Investigation reports on any major defalcations, frauds and thefts from the Group;
- i. The quarterly results and year end financial statements, prior to the approval by the Board,
- j. Related party transactions and conflict of interest situations that may arise within the Company and/or the Group including any transaction, procedures or course of conduct that raises questions of Management integrity;
- k. The appraisal or assessment of the internal audit function, approval of any appointment or termination of senior staff members and be informed of the staff movement within the internal audit function;
- l. Procedures in place to ensure that the Group is in compliance with the Companies Act 2016, Main Market Listing Requirements of Bursa Malaysia Securities Berhad and other legislative and reporting requirements; and
- m. Where the Committee is of the view that a matter reported by it to the Board, has not been satisfactorily resolved resulting in a breach of the listing requirement, the Committee must promptly report such matter to the Bursa Malaysia Securities Berhad.