



**Article 7** A A, di De a me i e , b he C m a , c d c i e al a, di , de he g, ida ce a di , ec i f he A, di C mmi ee. The ec e a he B a d hall ake cha ge f he , ecific c di a i be ee he A, di C mmi ee a d he B a d.

### Chapter 3 Terms of Reference

**Article 8** The A, di C mmi ee f he B a di e, ible f e ie i g he c m a ' fi a cial i f mai a di di cl , e, e eei ga de al a i g b hi e ala de e ala di k, a di e al c l. The e m f efe e ce f he A, di C mmi ee a e:

- (1) be, ima il e, ible f maki g ec mme dai he B a d he a, i me , e- a, i me a d em al fe e ala di , a, i g he em e ai a da, i me e m e e ala di , a d deali g i ha i , e ela ed he e ig a i di mi al f he a, di ;
- (2) e ie a d m i e e ala di ' i de e de ce a d bjec i i a d he effec i e e f he a, di , ce i acc da ce i ha, llicable a da d ;
- (3) di c, i h he a, di he a, e a d c, e f he a, di a d e i g bliga i a de , e c - di a i he e m e ha e e e ala di fi m i e gaged bef e he a, di c mme ce ;
- (4) de el, a d im leme , licie he, i i f -a, di e ice b e e ala di . F he, , e f hi cla, e, he e e ala di hall i cl, de a e i ha i , de c mm c l, e hi ma ageme i h he a, di fi m a e i ha a hi d, a ha i g ea able k ledge fall ele a i f mai , ld ea abl c cl, de a, a f he l cal i e a i al b, i e f he a, di fi m. The A, di C mmi ee hall e a d, e he B a da ma e he e aci im eme i eeded;
- (5) di c, a d c mm, ica e i he e ala di ab, he c, e f a, di , he a, di , la , he a, di me h da d maj i , e ide ified i he a, di ;
- (6) facili a e c mm, ica i be ee he ma ageme , he i e ala di de a me a d ele a de a me f he C m a a de e ala di ;
- (7) m i a de al a e dilige ce a d c cie i , e f e e ala di ;
- (8) m i he i eg i f he C m a ' fi a cial a eme , a , al e a d acc , i e im e a d, a el e (if, ed i , e), a d e ie ig ifica , i i fi a cial e i g c ai ed i hem;
- (9) e ie he C m a ' fi a cial e a d c mme he a, he ici , c m le e e a d acc, ac f he fi a cial e ;



(14) ega di g (13) ab e:

(i) membe f he A, di C mmi ee h, ld liai e i h he B a d a d e i ma ageme f he G , . The c mmi ee m mee , a lea ice a ea , i h e e al a di f he C m a ; a d

(ii) he A, di C mmi ee h, ld c ide a ig ifica , , , al i em ha a e, ma eed be, eflec ed i , ch e a d acc , , a di h, ld gi e d e c ide a i a ma e ha ha e bee ai ed b he aff e, ible f acc , i g a d fi a cial e i g f c i , c m lia ce ffice he a di f he C m a ;

(15) di c, i h he a di ab, he blem a d e e a i a i i g f m he i e im a d fi al a di , a d a ma e he a di ma i h di c, (i he ab e ce f ma ageme f he G , he e ece a );

(16) f m la e he al he a , al a di e im, fi di ib, i a d ca i al e e e ca i ali a i f he C m a ;

(17) e ie he C m a ' fi a cial c l, i e al c l a d i k ma ageme em ;

(18) di c, he i k ma ageme a di e al c l em i h ma ageme e , e ha ma ageme ha e f medi d ha e effec i e i e al c l em . Thi di c, i h, ld i cl de he ade , ac f e , ce , aff , al ifica i a de , e ie ce, ai i g g am a d b dge f he C m a ' acc , i g a d fi a ci g e i g f c i ;

(19) c ide maj i e iga i fi di g i k ma ageme a di e al c l ma e a

- (25) e ie he i e al c l a di e i , ed b he e e al a di i i , i , a ell  
a he ma e a dim eme mea , e f , d a f e c mm , ica i i h he e e al a di  
i i , i ;
- (26) e al a e he i e al c l a e me a d a di e , l , a d , e i e he ec ifica i  
f deficie cie i i e al c l ;
- (27) e ie he Le e f E , la a i A , di i , ed b e e al a di he ma ageme , a  
ig ifica i , e ai ed b he a di he ma ageme i ela i he acc , i g ec d ,  
fi a cial acc , c l em a d he ma ageme ' e , e ;
- (28) e , e ha he B a d ill , ide a imel e , e he i , e ai ed i he Le e f  
E , la a i A , di i , ed b e e al a di he ma ageme ;
- (29) c d c i e ie i h a di ec , e ide , chief fi a cial ffice head f he i e al  
a di de a me f he C m a , hei e ig a i i de a ce ai he ea f hi /  
he de a , e ;
- (30) , bmi he d af k e d i g he e i d he B a d f e ie ; a d , bmi he d af  
, mma e d i g he e i d f , bli hi gi he G , ' i e im a d a , al e ;
- (31) c ide he i i f he B a d ha e , e add , e lace em e a , e be a  
membe f he A , di C mmi ee , a di , acc , i g ( i cl di gi e al a di i g de a me )  
aff ;
- (32) e he B a d he ab e ma e ;
- (33) e ie he f ll i g a a geme f he C m a : he em l ee f he C m a ca , i  
c fide ce , ai e c ce ab , ible i eg , la i ie i fi a cial e i g , i e al c l  
he ma e ; e , e ha , e a a geme a e i , lace f he C m a c d c fai  
a di de e de i e ig a i a d ake a , ia e ac i acc di gl ;
- (34) ac a he ke e e e a i e f he C m a a de e al a di a dm i hei ela i hi ;
- (35) c ide a dim leme he ma e de ig a ed b he B a d ; a d
- (36) he ma e a h i ed b he B a d i , la ed b la , admi i a i e eg , la i ,  
de a me al , le , he eg , la , le f he , lace he e he C m a ' ha e a eli ed , a d  
he A icle f A cia i .

The fulling shall be, binded the BadfDiect f cide ai ih he  
c e fm e ha half fall membe f he A, di C mmi ee:

(i) he di cl , e f he fi a cial i f mai i he fi a cial a d acc , i g e a d he  
eg la e , a d he i e alc la e me e ;

(ii) he a i me em al fa acc , i g fi m hich e gage i he a, di b, i e f  
he C m a ;

(iii) he a i me em al f he fi a cial ffice f he Li ed C m a ;

(i ) he cha ge i acc , i g licie a d acc , i g e ima e c ec i i ig ifica  
acc , i g e f ea he ha cha ge i acc , i g a da d ;

( ) he ma e i , la ed b la , admi i a i e eg la i , de a me al , le , he  
eg la , le f he lace he e he C m a ' ha e a e li ed, a d he A icle f  
A cia i .

**Article 9** The A, di C mmi ee hall g, ide he i e al a, di k, a d i d, ie hall a lea  
i cl, de he f ll i g a ec :

(1) , e i e he im leme ai f he i e al a, di , la f he C m a ;

(2) , e i e he im leme ai f he c m a ' i e al a, di , la ;

(3) e ie he i e al a, di e , e al a e he e , l fi e al a, di a d , e i e he  
ec ifica i f ma e ial ma e ;

(4) g, ide he effec i e , e ai f he i e al a, di de a me .

The C m a ' i e al a, di de a me hall e he A, di C mmi ee. A a, di e ,  
la f ec ifica i fa, di i , e a d ec ifica i , g e hall be f a ded he A, di C mmi ee;

**Article 10** The A, di C mmi ee hall e he B a d a d , bmi , al he B a d f  
c ide ai a da al. The A, di C mmi ee hall c , e a e i h he , e i i a da, di ac i i e  
f he C m a ' B a d f S, e i .

**Article 11** The A, di C mmi ee hall e he B a d a ma e he e ac i im eme  
i deem ece a a d make c e , di g ec mme da i .

## Chapter 4 Procedures of Decision-making

**Article 12** The ec e a he B a d hall c di a e i h he A, di De a me a d he ele a de a me ide he A, di C mmi ee i h he f ll i g i e ma e ial f deci i -maki g e:

- (1) ele a fi a cial e f he C m a ;
- (2) ele a fi a cial e f he C m a ;
- (3) e e al a di c ac a d ela ed k e ;
- (4) a di e fi e al c l em f he C m a ;
- (5) e e ali f mai di cl , e f he C m a ;
- (6) a di e ma e ial ela ed a a aci f he C m a ;
- (7) he ele a ma e .

**Article 13** The A, di C mmi ee hall c e e mee i g di c e , bmi ed b he A, di De a me a d he de a me , a d hall , bmi i ele a i e e l i he B a d f di c i :

- (1) k a ai al e e al a di i i , i , a d he e gage me a d e laceme f e e al a di i i , i ;
- (2) he he he i e al a di em f he C m a ha bee effec i el im leme ed, a d he he he fi a cial e f he C m a a e , e a d c m le e;
- (3) he he he fi a cial e a d he i f mai di cl ed b he C m a a e bjec i e a d , e, a d he he he ma e ial ela ed a a aci f he C m a c m l i h he ele a la a d eg, la i ;
- (4) he e al a i he e f ma ce f he i e al fi a cial de a me a d he a di de a me (i cl di gi head);
- (5) he ele a ma e .

**Article 14** The members of the Audit Committee shall, in the discharge of their duties, be bound to observe the following principles, namely:

- (1) integrity, objectivity, confidentiality, competence, and independence;
- (2) the general principle of the Committee shall be to act in the best interests of the company and its shareholders, and to act in a fair and equitable manner;

**Article 15** The following shall be the duties of the Audit Committee:

- (1) the Audit Committee shall decide the procedures for the appointment, removal, and re-appointment of members;
- (2) it shall ensure that the members of the Committee are independent, and shall ensure that the members of the Committee are not in a position to be influenced by any of the parties concerned;
- (3) the Audit Committee shall ensure that the financial statements of the company are prepared in accordance with the applicable accounting standards, and shall ensure that the financial statements are prepared in accordance with the applicable accounting standards;
- (4) it shall ensure that the members of the Committee are independent, and shall ensure that the members of the Committee are not in a position to be influenced by any of the parties concerned;
- (5) the Audit Committee shall ensure that the members of the Committee are independent, and shall ensure that the members of the Committee are not in a position to be influenced by any of the parties concerned;
- (6) the Audit Committee shall ensure that the members of the Committee are independent, and shall ensure that the members of the Committee are not in a position to be influenced by any of the parties concerned;



## Chapter 5 Procedural Rules

**Article 16** The A, di C mmi ee mee i g hall c e e a lea ce e e , a e . Whe me membe e, he he c e e c ide ece a , a e a di a mee i g ca be held.

All membe hall be ified h ee da i he A, di C mmi ee mee i g. Whe e he e a e eme ge c i, a i , he mee i g f he A, di C mmi ee hall be held a a ible, i h he, a im , c e f all membe , he e ice f he ice ega di g he mee i g ma be made h , gh ele h e all a a ime, he c e i g f he mee i gi , bjec he ime limi f he af eme i ed ice.

The A, di C mmi ee mee i g hall be e ided e b he chai ma f he A, di C mmi ee, h hall de ig a e a he i de e de -e ec, i e di ec e ide e he mee i g if he/ he i , able e f m hi /he d, ie .

**Article 17** A A, di C mmi ee mee i g hall be held i h he a e da ce f m e ha - hi d f he membe ; each membe hall ha e e e; e l i made a he mee i g hall be ad ed b a maj i f all membe .

**Article 18** Membe f he A, di De a me ma a e d mee i g f he A, di C mmi ee. The Di ec , e i a d he e i ma ageme f he C m a ma bei id a e d mee i g f he A, di C mmi ee, he e ece a .

Whe e a age dai em ela i g a membe i be di c, ed a he mee i g f he A, di C mmi ee, , ch ela ed membe hall ab ai f m he mee i gi e, ec he e f. The aid mee i g f he A, di C mmi ee ma be held b m e ha e-half f he, ela ed membe a e di g he mee i g a d e l i ed hall be a ed b m e ha e-half f he, ela ed membe ; he e he , mbe f, ela ed membe a e di g he mee i g fall bel e-half f he al , mbe f, ela ed membe f he A, di C mmi ee, , ch ma e hall be , bmi ed he B a d f c ide a i .

**Article 19** Membe f he A, di C mmi ee hall a e d mee i g i , e a de , e i i ma e , de c ide a i . I he e e ha a membe i , able a e d he mee i gi , e f a ea , he membe ma , bmi a e fa e ig ed b him he a da , i a he membe a e d he mee i g a d e , e i i hi /he behalf. If a i de e de -e ec, i e di ec membe i , able a e d he mee i g f a ea , he/ he hall e ie he mee i g ma e ial i ad a ce f m e , lici ad ice, a , i a he i de e de -e ec, i e di ec membe a e d hi /he behalf. Each membe c , ld be e , ed b m e ha e membe a e ime. The e f a e hall ecif he c , e a d d, a i f a h i a i .

**Article 20** V e a he mee i g f he A, di C mmi ee hall be made b a h f ha d b ll ia he i g me h d ec g i ed b eg, la a, h i (ie ) f he lace he e he ha e f he C m a a e li ed. The mee i g hall be c e ed i e i , i c i le. P ided ha all Di ec ca fll e , e hei i i a he mee i g , , ch mee i g ca be held b mea f ide , ele h e, he me h d he ece a .

**Article 21** When the Commission is engaged in the media coverage of the trial, it shall be free to decide on the manner of making a hearing confidential.

**Article 22** The Commission shall be free to decide on the manner of making a hearing confidential, the Commission shall be free to decide on the manner of making a hearing confidential.

**Article 23** The Commission shall keep confidential the information that it receives from the members of the Commission in the course of its work. Members of the Commission shall be bound by confidentiality. The Commission shall be bound by confidentiality.

**Article 24** Members of the Commission shall be bound by confidentiality in all matters of the Commission, and shall be bound by confidentiality in all matters of the Commission.

### Chapter 6 Supplementary Provisions

**Article 25** The members of the Commission shall be bound by confidentiality in all matters of the Commission.

**Article 26** A member of the Commission shall be bound by confidentiality in all matters of the Commission, and shall be bound by confidentiality in all matters of the Commission.

**Article 27** The members of the Commission shall be bound by confidentiality in all matters of the Commission.

**Article 28** The members of the Commission shall be bound by confidentiality in all matters of the Commission.

**Article 29** If the Commission is engaged in the media coverage of the trial, it shall be free to decide on the manner of making a hearing confidential.