

# Risk Management Services

According to the revised Corporate Governance Code and Corporate Governance Report, the board is responsible for evaluating and determining the nature and extent of the risks it is willing to take in achieving the issuer's strategic objectives, and ensuring that the listed company establishes and maintains appropriate and effective risk management and internal control systems to safeguard shareholders' investment and the issuer's assets. The board should oversee management in the design, implementation and monitoring of the risk management and internal control systems, and the management should provide a confirmation to the board on the effectiveness of these systems.

## Risk Management Consultants

Enterprise risk management ("ERM") as defined by Committee of Sponsoring Organizations of the Treadway Commission ("COSO") is a process designed to:

- Identify potential events that may affect the organization
- Manage risk within the organization's risk appetite
- Provide reasonable assurance to achieve the organization's objectives

As a consultant of the Company, we could:

- Provide aid to the company to build up their risk management system
- Provide training to the Risk Committee to help them understand and use the COSO ERM Framework
- Facilitate the Company in formulation of risk response

As a consultant for safeguarding purpose, we would help to:

- Facilitate identification and evaluation of risks
- Coach management in responding to risks
- Champion establishment of ERM
- Facilitate the Company in developing the ERM framework
- Facilitate the Company to develop a risk management strategy for board approval

## Risk Management Evaluator

As an evaluator of risk management, we could help the company to:

- Evaluate risk management based on COSO ERM framework
- Evaluate the effectiveness of the Internal Environment component, as defined by the COSO ERM framework
- Evaluate the effectiveness of the risk management process, taking into consideration of the Objective Setting, Event Identification, Risk Assessment and Risk Response components of the COSO ERM framework
- Evaluate the effectiveness of control policies and procedures related to specific risk responses, as explained by the Control Activities component evaluate the quality and reliability of the information and communication supporting the Company's selected risk responses
- Evaluate the effectiveness of monitoring, as defined by the Monitoring Component of COSO ERM framework



# Internal Audit Service

According to the revised Corporate Governance Code and Corporate Governance Report (“Code”), listed companies should either have an in-house or outsourced internal audit function. Those without such functions should review the need for this function and disclose the reasons in its annual report on an annual basis.

## Internal Audit Quality Review

We could assist listed companies to have assessment of their existing internal audit function, including infrastructure, staff experience and performance related to their business goals, best practices and applicable standards. We help to identify strengths and improvement opportunities that strategically position the internal audit function on an ongoing basis.

## Reengineering the Internal Audit Function

From staffing arrangement to policies, procedures and quality control, we could help you fine-tune or totally reconstruct your internal audit function, regardless of the size and geographic diversity.

## Internal Audit Planning

Through working with your key stakeholders, which might include audit committee, board of directors and senior management, we could help you establish a new internal audit plan that provides an appropriate balance between compliance, risk management and opportunity development.

## Subject Matter Expert

Our expertise with extensive experience in specific areas would provide advisory services such as enterprise risk assessment, environmental affairs, fraud and forensics, information technology and many others when necessary.

## Internal Audit Training

We would provide training to management, directors and supervisors on general awareness of internal audit methodology and the use of policies and procedures.

