

Cemindia Projects Limited

Terms of Reference of Legal, Regulatory & Tax Committee

The Committee shall act and have powers in accordance with the terms of reference, as approved by the Board from time to time, which shall include the following:

SN	Terms of Reference	Frequency
1	To exercise oversight with respect to the structure, operation and efficacy of the Company's compliance program	A
2	To review legal, tax and regulatory matters that may have a material impact on the Company's financial statements and disclosures, reputational risk or business continuity risk	H
3	To review compliance with applicable laws and regulations	H
4	To approve the compliance audit plan for the year and review of such audits to be performed by the internal audit department of the Company	A
5	To review significant inquiries received from, and reviews by, regulators or government agencies, including, without limitation, issues pertaining to compliance with various laws or regulations or enforcement or other actions brought or threatened to be brought against the Company by regulators or government authorities/bodies/agencies	P
6	To review, oversee and approve the tax strategy and tax governance framework and consider and action tax risk management issues that are brought to the attention of the Committee	A

Frequency: **A** Annually **H** Half yearly **P** Periodically
