

Firm No.

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**COMPANIES ACT 2016
SECTION 264(4A)
DECLARATION BY FIRM OF AUDITORS**

We (Name and firm number) hereby declare for the purposes of providing the financial statements or any reports required by Companies Act 2016 on behalf of (Company Name and registration number) for the year ended (financial year ended), that we undertake to adhere the following measures:

- (a) Prohibiting partners with spousal ties as listed in Annex A to participate in the audit team while auditing the company;
- (b) Ensuring such partners are not directly or indirectly involved in the planning, execution or supervision of statutory audit assignments on the company's financial statements, accounting and other records relating to those financial statements;
- (c) always adhere to the By-Laws (On Professional Ethics, Conduct, and Practice) issued by the Malaysian Institute of Accountants (MIA);
- (d) taking appropriate steps to ensure compliance with international standards, specifically the "Code of Ethics for Professional Accountants" issued by the International Federation of Accountants ("IFAC"); and
- (e) taking necessary steps to ensure compliance with the "International Code of Ethics for Professional Accountants" (including International Independence Standards) ("IESBA Code") regarding family and personal relationships with the audit firm's clients.

Date thisday of20....

Signed by:

.....
(Name and Firm Number)

.....
(Engagement Partner)

Name of Firm of Auditors :
Firm Number :
Date :

Name :
Auditor Approval Number :
Date :

Firm No.

ANNEX A

PARTICULARS OF PARTNERS AND THE SPOUSE

Name of Company (Client) :

Registration No. :

Particular of Partner

Name of Partner :

Auditor Approval Number :

Particular of Spouse

Name of Spouse :

NRIC / Passport No. :

Type of Involvement : **Direct** *(the spouse of the partner in the firm of auditors is an officer of the company)*

Position in the company :

Indirect * *(the spouse of the partner in the firm of auditors is an officer of the company's related corporation)*

** Please provide the details in the below table*

Details of related corporation :-

No.	Co. Name	Co. Reg. No.	Position in the company	Type of Relation* (e.g. subsidiary /holding/etc.)

(Please insert additional row if necessary)

** by virtue of section 7 of the CA 2016*

Attention:

It is an offence under section 591 of the Companies Act 2016 to make or authorize the making of a statement that a person knows is false or misleading and that person may be liable, upon conviction, to imprisonment for a term not exceeding ten years or to a fine not exceeding RM3million or to both.