

### **Terms of Reference of Risk Management Committee**

The terms of reference of Risk Management Committee are as follows:

- i. To formulate the policies for effective identification, monitoring, and mitigation of the Risks.
- ii. To identify, assess, mitigate and monitor the existing as well as potential risks to the Trust (including risks associated with cyber security and financial risk), to recommend the strategies to the Board to overcome them and review key leading indicators in this regard.
- iii. To periodically review and approve the Risk Management framework including the risk management processes and practices of the InvIT.
- iv. To evaluate significant risk exposures of the InvIT and assess management's actions to mitigate the exposures in a timely manner.
- v. To develop and implement action plans to mitigate the risks.
- vi. To coordinate its activities with the Audit Committee in instances where there is any overlap with audit activities (e.g. internal or external audit issue relating to risk management policy or practice).
- vii. To oversee at such intervals as may be necessary, the adequacy of InvIT's resources to perform its risk management responsibilities and achieve its objectives.
- viii. To review and periodically assess InvIT's performance against the identified risks of the Company.