

ANNEXURE A

INDEPENDENT REVIEWER'S REPORT OF [INSERT NAME OF INSURER] TO SASRIA SOC LIMITED FOR THE PERIOD 01 JULY 2021 TO 31 MARCH 2023.

We have reviewed the attached Schedules of floats received, claims settled, salvages received, interest received, bank charges incurred, and balances payable to / receivable from Sasria SOC Limited (Sasria) (the Schedules) of [Insert name of agent] (the Company) for the period 01 July 2021 to 31 March 2023 prepared in compliance with the Sasria Regulations and addendum to the outsourcing agreement.

Directors' Responsibility for the Schedules

The directors are responsible for the preparation of these Schedules in accordance with Sasria regulations, outsourcing agreement, addendum to outsourcing agreement and good corporate governance practices, and for determining that the basis of preparation is acceptable in the circumstances and for such internal control as the directors determine is necessary to enable the preparation of Schedules that are free from material misstatements, whether due to fraud or error.

Independent Reviewer's Responsibility

Our responsibility is to express a conclusion on these Schedules. We conducted our review in accordance with the International Standard on Review Engagements (ISRE) 2400 (Revised), Engagements to Review Historical Financial Statements (ISRE 2400 (Revised)). ISRE 2400 (Revised) requires us to conclude whether anything has come to our attention that causes us to believe that the Schedules, taken as a whole, are not prepared in all material respects in accordance with the applicable framework(s). This Standard also requires us to comply with relevant ethical requirements.

A review of financial statements in accordance with ISRE 2400 (Revised) is a limited assurance engagement. The independent reviewer performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained. The procedures performed in a review are substantially less than those performed in an audit conducted in accordance with International Standards on Auditing. Accordingly, we do not express an audit opinion on these Schedules.

Conclusion

Based on our review, nothing has come to our attention that causes us to believe that these Schedules of [Insert name of agent] are not prepared, in all material respects, in accordance with the basis described.

Basis of Preparation

Without modifying our conclusion, we draw attention to the fact that these Schedules have been prepared in accordance with Sasria Regulations and addendum to the outsourcing agreement. The Schedules are prepared in accordance with Sasria Regulations and addendum to the outsourcing agreement to satisfy the financial information needs of Sasria and its external auditors. As a result, the Schedules may not be suitable for another purpose.

[Independent Reviewer's signature]

[Name of individual reviewer]

[Capacity if not a sole practitioner: e.g. Director or Partner] Registered Auditor

[Date of independent reviewer's report]

[Independent reviewer's address]