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## MEWAH INTERNATIONAL INC.

(Company Registration No.: CR-166055)

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### RESPONSE TO SGX QUERIES REGARDING ANNUAL REPORT FY2013

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Mewah International Inc. (the "Company") would like to respond to some queries raised by Singapore Exchange Securities Trading Limited (the "SGX-ST") on 21 April 2014 regarding disclosure in Annual Report FY2013.

#### SGX-ST Query:

(a) Paragraph 11.3 of the Code of Corporate Governance 2012 states that the Board should comment on the adequacy and effectiveness of the internal controls, including financial, operational, compliance and information technology controls, and risk management systems, in the company's Annual Report. The Board's commentary should include information needed by stakeholders to make an informed assessment of the company's internal control and risk management systems. On page 35 of the Company's annual report, we note that the Board has commented on the adequacy of the internal controls, however, there was no commentary on the adequacy and effectiveness of the risk management systems and information technology controls. In this respect, please disclose or explain the reason(s) for the deviation from the code pursuant to Rule 710 of the Listing Manual.

#### Company's response:

Reference is made to Page 35 "Corporate Governance" in the Annual Report, first paragraph of the "Principle 11: Risk Management and Internal Controls" section.

The original paragraph read as follows:-

"Based on the internal controls established and maintained by the Group, work performed by the internal auditors, work performed by external auditors for the purpose of the statutory audit and reviews performed by management, various board committees and the Board, the Audit Committee and the Board are of the opinion that the Group's internal controls, addressing financial, operational, compliance and information technology controls risks were adequate."

In response to SGX Queries, the above paragraph should be read as follows:-

"Based on the internal controls established and maintained by the Group, work performed by the internal auditors, work performed by external auditors for the purpose of the statutory audit and reviews performed by management, various board committees and the Board, the Audit Committee and the Board are **satisfied with the adequacy and effectiveness of the internal controls, including financial, operational, compliance and information technology controls, and risk management systems.**"

By Order of the Board,

Ms Michelle Cheo Hui Ning  
Chief Executive Officer and Executive Director  
22 April 2014