CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	6378
COMPANY NAME	**:**	BEDI BERHAD (formerly known as WMG Holdings Bhd.)
FINANCIAL YEAR	**:**	March 31, 2026

OUTLINE:

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE
Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA
Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

SECTION A – DISCLOSURE ON MALAYSIAN CODE ON CORPORATE GOVERNANCE

Disclosures in this section are pursuant to Paragraph 15.25 of Bursa Malaysia Listing Requirements.

Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.1
The board should set the company's strategic aims, ensure that the necessary resources are in place for the company to meet its objectives and review management performance. The board should set the company's values and standards, and ensure that its obligations to its shareholders and other stakeholders are understood and met.

Application	:	Applied
Explanation on application of the practice	:	The Board of Directors ("**Board**") of BEDI Berhad (formerly known as WMG Holdings Bhd.) ("**Company**" or "**BEDI**") is steadfast in its commitment to upholding high standards of corporate governance in fulfilling its fiduciary duty to safeguard and enhance long-term shareholders value, while taking into consideration the interests of the Company and its subsidiaries ("**Group**")'s broader stakeholder community. Through effective leadership and oversight, the Board provides strategic direction to the Group to support sustainable growth, sound governance, ethical business conduct and responsible corporate citizenship. The Board is entrusted with the responsibility of approving the Company's vision, mission, and core value, as well as significant corporate strategies, business plans, and major investments. These foundational elements guide the Group's corporate culture and conduct, promoting ethical behaviour, accountability, and transparency across the organisation. To facilitate effective discharge of its duties, the Board operates in accordance with a revised Board Charter, which sets out its roles, responsibilities, and authority, including matters reserved for the Board and those delegated to the Management and Board Committees. To ensure sound governance and effective leadership, the Board has undertaken the following key initiatives: 1. Formulating Strategic Direction The Board is actively involved in setting the strategic direction of the Company. This includes engaging in in-depth deliberations with Management to define clear, measurable, and achievable strategic objectives. These are formulated with due consideration to prevailing market conditions, industry developments, shareholder expectations, and stakeholder interests, ensuring

alignment with the Company's long-term vision and growth aspirations.

2. Ensure Adequate Resource Allocation
The Board ensures that the Company is equipped with the necessary resources, including financial, human, and technological resources to support the execution of its strategic plans. It oversees resource planning and conducts periodic reviews to ensure that resources are efficiently allocated and optimally utilised to enhance operational effectiveness and business sustainability.

3. Oversight of Management Performance
The Board continuously monitors and evaluates the performance of the Management team against approved strategies and targets. This includes reviewing key performance indicators, financial performance, operational outcomes, and the execution of strategic initiatives. Constructive feedback is provided to Management to facilitate continuous improvement and ensure alignment with the Company's goals.

4. Upholding Corporate Values and Ethical Standards
The Board is committed to instill a strong corporate culture anchored on integrity, accountability, and transparency, it has established and embedded core values and ethical standards across the organisation, which serve as guiding principles for decision-making and corporate behaviour. These values are communicated and reinforced at all levels to promote a responsible and compliant work environment.

5. Responsiveness to Shareholders and Stakeholders
The Board acknowledges its duty to act in the best interest of the Company and broader stakeholder groups. It facilitates transparent and effective communication with shareholders through general meetings, investor relations activities, and timely disclosures. The Board also recognises the importance of stakeholder engagement and is committed to balancing economic, environmental, and social considerations in the Company's business operations to create long-term sustainable value.

The Board convened five (5) meetings for the financial year ended 31 March 2026 ("**FYE 2026**") to discharge its responsibilities, which included the following key activities:-

(a) Reviewing and approving the Group's strategy plans and monitoring their implementation.
(b) Assessing the Company's performance and financial results on a quarterly basis.
(c) Deliberating and approving corporate announcements, including quarterly results;
(d) Receiving reports from ARMC, NRC, and SC on matters within their purview;

	(e) Monitoring the progress of action items and resolutions from prior meetings; and (f) Providing feedback and guidance to Management for continuous operational improvement. While the Board Committees oversee specific areas in line with their mandates, the Board retains ultimate responsibility for the Group's corporate governance, sustainability and performance. The Board Charter which outlines the governance framework and responsibilities of the Board, is available on the Company's website at https://bediberhad.com.my/corporate-governance/.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.2
A Chairman of the board who is responsible for instilling good corporate governance practices, leadership and effectiveness of the board is appointed.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Board is led by Datuk Christopher Chin Soo Yin, JP ("Datuk Christopher Chin") who serves as the Independent Non-Executive Chairman. He ensures that the Board functions effectively in discharging its responsibilities in accordance with applicable laws, regulatory requirements, and corporate governance best practices in Malaysian Code on Corporate Governance ("MCCG").

Datuk Christopher Chin promotes a high-performing and cohesive Board by encouraging open, balanced and objective deliberations, enabling Directors to contribute their views independently and constructively. He also serves as the principal liaison between the Board and Management, facilitating effective and transparent communication and ensuring alignment on the Group's strategic priorities and key business objectives.

As Chairman, Datuk Christopher Chin presides over Board meetings and general meetings, including shareholders' meetings, ensuring that proceedings are conducted in an orderly, transparent and inclusive manner to facilitate informed decision-making. During FYE 2026, he worked closely with the Company Secretaries in setting the Board meeting agendas to ensure that all relevant and significant matters were appropriately prioritised and addressed by the Board. He also ensured that all Directors received timely and adequate information and were afforded equal opportunity to participate actively in Board's discussions and collective decision-making process.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome

Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.3

The positions of Chairman and CEO are held by different individuals.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The positions of Chairman and Managing Director are held by separate individuals in alignment with the best practices outlined in Practice 1.3 of MCCG. This separation of roles promotes a balance of power and authority within the Company, ensuring that no single individual can dominate the Board's decision-making or discussions.

Mr. Kong Chung Vui ("Mr. Ben Kong") the Managing Director of the Company, is responsible for promoting the Company's ongoing commitment to sound corporate governance practices, while the roles of Chairman, held by Datuk Christopher Chin, and Managing Director remain clearly separated.

By maintaining this separation of roles, the Company continues to uphold a robust governance framework that supports accountability, transparency, and effective leadership at both the Board and Management levels.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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<tr><td>Timeframe :</td><td></td><td></td></tr>
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Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.4
The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.	
Application :	Departure
Explanation on application of the practice :	
Explanation for departure :	Datuk Christopher Chin, who is the Chairman of the Board, also serves as the Chairman of the Sustainability Committee.
	Below are the explanations for this departure practices: (a) Streamlined Decision-Making The Chairman's involvement in all Board Committee meetings may help streamline decision-making processes by allowing for faster resolutions of key issues. His ability to provide immediate input and contextual understanding across various governance areas enhances the efficiency and consistency of the Board's oversight. (b) Combining Expertise and Experience The Chairman brings with him extensive experience and insights, particularly in legal and regulatory matters. His participation across all Board Committees contributes added depth to discussions and decision-making processes, leveraging his expertise to strengthen governance deliberations. (c) Pragmatic Approach to Governance Given the lean Board structure of FYE 2026, the Company adopts a pragmatic approach to governance. In the context of a smaller board, the Chairman's participation in the Sustainability Committee is both practical and necessary to ensure leadership continuity and strategy oversight. This arrangement is also viewed as a transitional measure while the Company continues to enhance and expand its corporate governance framework.

<table>
<tr><td colspan="2"></td><td colspan="2">To address concerns about potential impairment of objectivity, the Chairman has formally declared to both the Sustainability Committee and the Board that he will:

(a) act in accordance with the Constitution and the Companies Act 2016 (“Act”) to uphold the best interest of the Company;
(b) abstain from participating in any discussions or decisions involving matters in which he has a personal interest or that may give rise to a conflict; and
(c) fully observe the principles of informed and impartial decision-making.

Furthermore, the Company is in the process of enhancing its conflict-of-interest policies, which will include:

(a) Mandatory disclosures by the Chairman of any potential conflicts arising from his dual roles; and
(b) Independent assessment of such disclosures by the ARMC and the Board, to determine appropriate actions to preserve objectivity and independence.

The Chairman shall refrain from any deliberations or voting on matters that involve him directly or give rise to a potential conflict of interest.</td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2"><u>Ongoing Governance Review and Commitment to the Best Practices</u>
The Board and the NRC are committed to regularly reviewing the effectiveness of this governance arrangement and will make the necessary adjustments to ensure that it continues to serve the best interests of the Company and its stakeholders, while remaining responsive to evolving governance expectations.</td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.5
The board is supported by a suitably qualified and competent Company Secretary to provide sound governance advice, ensure adherence to rules and procedures, and advocate adoption of corporate governance best practices.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">During FYE 2026, the Board was supported by two (2) qualified and experienced Joint Company Secretaries, namely, Ms. Teo Soon Mei and Ms. Tee Wan Ting. They have fulfilled all necessary credentials and qualifications under Section 235(2) of the Act. They are registered with the Companies Commission of Malaysia under Section 241 of the Act and have been issued practicing certificates by the Registrar of Companies. Both Company Secretaries possess extensive knowledge and experience gained from their previous roles in public practices.

During FYE 2026, the Joint Company Secretaries perform the following duties:

(a) Advise the Board on the Company's compliance with relevant regulatory requirements, guidelines and legislation.
(b) Circulate relevant guidelines and updates on statutory and regulatory requirements for the Directors' reference and notation.
(c) Facilitate the orientation of new Directors and coordinate the Directors' training and development.
(d) Ensure that all Board and Board Committee meetings are properly convened and that all deliberations, proceedings and resolutions are properly minuted and documented.
(e) Keep themselves abreast of evolving capital market environment, regulatory changes and developments in corporate governance through continuous training.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
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<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.6
Directors receive meeting materials, which are complete and accurate within a reasonable period prior to the meeting. Upon conclusion of the meeting, the minutes are circulated in a timely manner.

Application	:	Applied
Explanation on application of the practice	:	To ensure an effective conduct of meeting, all Board and Board Committee meetings are scheduled in advance, with notices, agendas and supporting papers circulated at least seven (7) days prior to each meeting to enable informed and effective deliberations. This practice ensures that all Directors have adequate time to review the materials, seek clarifications and contribute meaningfully to Board discussions. During FYE 2026, the Board convened a total of five (5) Board meetings to deliberate on the Group's quarterly financial results, audited financial statements, internal audit findings, BEDI's sustainability activities, annual report and corporate governance report, and performance evaluations of the Board and its Committees. The Board also reviewed the Group's operations, financial performance, material litigation, property disposals and other strategic issues. To enhance the quality of deliberations, relevant senior management and professional advisers were invited to attend meetings and provide their insights and input. Minutes of meetings were documented and circulated promptly to ensure accurate records of proceedings and to facilitate effective follow-up on matters arising. The minutes of the Board meetings are circulated to all Board members in a timely manner, ensuring that the information exchanged during the meetings is accurately documented and readily available for reference. By adhering to these robust practices, the Board promotes transparency, accountability, and effective decision-making within the Board.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

Intended Outcome
There is demarcation of responsibilities between the board, board committees and management.

There is clarity in the authority of the board, its committees and individual directors.

Practice 2.1
The board has a board charter which is periodically reviewed and published on the company's website. The board charter clearly identifies–
- the respective roles and responsibilities of the board, board committees, individual directors and management; and
- issues and decisions reserved for the board.

Application	:	Applied
Explanation on application of the practice	:	The Board adopted a revised Board Charter on 28 May 2025 which serves as a primary reference document governing the roles, responsibilities and authority of the Board, its Board Committees and individual Directors. The Board Charter provides a clear and comprehensive governance framework which is in line with Practice 2.1 of the MCCG, including separation of roles of the Chairman and Managing Director, the responsibilities of independent Directors and the roles of the Company Secretaries in supporting the Board. The Board Charter clearly establishes the roles of the Board, which include but are not limited to: (a) providing strategic leadership and direction for the Group; (b) overseeing the conduct of the Group's business to ensure it is properly managed; (c) reviewing, adopting, and monitoring the implementation of the Group's strategic plans, budgets, and key performance indicators; (d) ensuring the adequacy and integrity of the Group's risk management and internal control systems; (e) overseeing succession planning and the appointment, performance evaluation, and remuneration of senior management; (f) monitoring the Group's financial performance and reporting to ensure compliance with legal and regulatory requirements; and (g) upholding high standards of corporate governance and promoting ethical conduct throughout the Group. Certain matters are also reserved for the collective review and approval of the Board of the Company to ensure strategic oversight and accountability. These include, but are not limited to: (a) The Group's overall business strategy and business plan; (b) Annual budgets, including significant capital commitment and major financial commitments;

	(c) Material acquisitions and disposals of businesses, undertakings and properties; and (d) Changes to the Senior Management team and the Group's control or organisational structure. While the Board has delegated certain responsibilities to its committees, it retains ultimate accountability for the overall performance, direction, and governance of the Group. It continues to monitor and evaluate the work of its committees to ensure decisions and recommendations are aligned with the Company's strategic objectives and regulatory obligations. The Board Charter is subject to review periodically and is publicly accessible on the Company's website at https://bediberhad.com.my/corporate-governance/.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome
The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.1
The board establishes a Code of Conduct and Ethics for the company, and together with management implements its policies and procedures, which include managing conflicts of interest, preventing the abuse of power, corruption, insider trading and money laundering.

The Code of Conduct and Ethics is published on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Group has adopted a Code of Conduct and Ethics ("**Code**"), which sets out standards of ethical behaviour and professional conduct expected of all Directors, Management and employees in discharge of their duties. This Code is embedded in the Company's Employees Handbook and is supported by the Group's governance policies and internal control framework, reinforcing a culture of accountability, transparency and responsible decision-making across all levels of the organisation. The Code reflects the Group's commitment to uphold Practice 3.1 of the MCCG, which requires the Board to establish and maintain the Code and ensure its implementation throughout the organisation to foster a corporate culture that is ethical, accountable, and sustainable. To ensure effective application and governance of the Code, the following measures have been implemented: (1) Integration with Human Resource Policies The Code is embedded in the Group's human resources framework. All employees are required to acknowledge the Code upon joining the Group. The principles of the Codes are further reinforced through employee onboarding programmes, training initiatives and ongoing internal communications. (2) Board Oversight and Endorsement The Code is endorsed by the Board and forms part of the Group's overall governance framework. The Board oversees the implementation of the Code as an integral component of the Group's corporate governance framework, ensuring alignment with the Group's values and strategic direction.

	(3) Monitoring and Continuous Improvement The implementation of the Code is subject to periodic review by the Board and Management to ensure that it remains relevant, effective and aligned with evolving regulatory requirements, industry best practices and stakeholder expectations. **<u>Supporting Ethical Policies</u>** To extend the scope of ethical governance, the Group has implemented the following supporting policies:- (a) Anti-corruption and bribery policy ("**ACB Policy**") This Policy is designed to prevent the occurrence of corruption and bribery in relation to the Group's operations. The Group is committed to conducting its business in a legal, transparent, and ethical manner and does not tolerate any form of corruption or bribery. This policy applies to all Directors, employees of the Group regardless of their employment status as well as business associates acting on behalf of the Group. (b) Policy and procedures on whistleblowing ("**Whistleblowing Policy**"). The Group has provided secure and confidential channels for employees and other stakeholders to report suspected misconduct or any unethical behaviour, without fear of retaliation. This policy ensures that whistleblowers are protected from retaliation and that all reported concerns are investigated promptly, fairly and in accordance with established internal procedures. By implementing the Code through the Employees Handbook and reinforcing its principles across the Group, the Board ensures that ethical behaviour is institutionalised and forms the foundation of the Group's culture, operations, and stakeholder engagement. This approach not only complies with Practice 3.1 of the MCCG, but also contribute to the Group's long-term sustainability, corporate reputation and value creation for its stakeholders. All Directors and employees are expected to conduct themselves with the highest ethical standards and in a manner that always protects and promotes the reputation of the Group at all times. The ACB Policy and Whistleblowing Policy are publicly available on the Company's website at https://bediberhad.com.my/corporate-governance/ for easy reference. These policies underscore the Group's commitment to sound corporate governance, ethical conduct, and responsible business practices.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

The board is committed to promoting good business conduct and maintaining a healthy corporate culture that engenders integrity, transparency and fairness.

The board, management, employees and other stakeholders are clear on what is considered acceptable behaviour and practice in the company.

Practice 3.2

The board establishes, reviews and together with management implements policies and procedures on whistleblowing.

Application	:	Applied
Explanation on application of the practice	:	The Board is committed to upholding the highest standards of integrity, accountability and transparency within the Group. Hence, the Board has established and implemented the Whistleblowing Policy that provides Directors, officers, employees, and other stakeholders with accessible and confidential channels to raise concerns on any suspected or actual improper conduct or activities within the Group. This policy outlines clear procedures for reporting, investigation and protection of whistleblowers, and is designed to encourage the disclosure of concerns in good faith without fear of retaliation. All reports are treated with fairness, discretion, and confidentiality. The policy is to be read in conjunction with the Company's Code. The Board is responsible for overall governance of the Whistleblowing Policy, including its implementation for both Directors and employees. Whistleblowing disclosures are to be submitted directly to Independent Directors, specifically, to the Chairperson of ARMC and the Chairman of NRC. The Board also periodically reviews its effectiveness to ensure continued relevance in light of evolving business practices, regulatory expectations and stakeholder needs. For FYE 2026 the Company did not receive any whistleblower's reports. The Whistleblowing Policy is publicly accessible on the Company's website at https://llediberhad.com.my/corporate-governance/, reflecting the Group's ongoing commitment to ethical conduct and responsible corporate behaviour.
Explanation for departure	:	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.1
The board together with management takes responsibility for the governance of sustainability in the company including setting the company's sustainability strategies, priorities and targets.

The board takes into account sustainability considerations when exercising its duties including among others the development and implementation of company strategies, business plans, major plans of action and risk management.

Strategic management of material sustainability matters should be driven by senior management.

Application	:	Applied
Explanation on application of the practice	:	The Board with the support of Management, has overall responsibility for overseeing the Group's sustainability governance. This responsibility covers key areas of environmental, social and governance ("**ESG**"). The Board ensures that sustainability considerations are integrated into the Group's strategic direction and operational activities, including the setting of corporate strategies, priorities, and sustainability-related targets. In FYE 2026, the Group introduced a Sustainability Approach aligned with its vision and mission, incorporating four (4) sustainability pillars, strategic thrusts, identified material sustainability matters and selected United Nation Sustainable Development Goals ("**UN SDGs**") that are most relevant to the Group's business and stakeholders. To support the effective implementation of its sustainability goals, the Group formalised a Sustainability Policy, which establishes the Group's sustainability governance framework. The policy sets out the roles and responsibilities of the Board, Sustainability Committee ("**SC**") and ESG Working Group, and provides guidance on materiality and sustainability-related risks and opportunities alignments, ESG pillars and strategic focus area as well as performance monitoring and disclosure, across the Group. The initiatives under the policy aims to strengthen and upholding ethical governance standards, advancing environmental stewardships and creating positive social impact. To strengthen global alignment, the Group has adopted the following SDGs most relevant to its operations:-

	(a) SDG 8: Decent Work and Economic Growth – protect labour rights and promote safe and secure working environments for all workers. (b) SDG 9: Industry, Innovation and Infrastructure – develop quality, reliable, sustainable and resilient infrastructure, to support economic development. (c) SDG 13: Climate Action – strengthen resilience and adaptive capacity to climate-related hazards and natural disasters. (d) SDG 15: Life on Land – take urgent and significant action to reduce the degradation of natural habitats, halt the loss of biodiversity. (e) SDG 16: Peace, Justice and Strong Institutions – reduce corruption and bribery in all their forms. This governance structure supports the application of Practice 4.1 of the MCCG by ensuring that sustainability is governed and systematically managed throughout the Group, thereby reinforcing the Group's commitment to long-term value creation for all stakeholders.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.2

The board ensures that the company's sustainability strategies, priorities and targets as well as performance against these targets are communicated to its internal and external stakeholders.

Application	:	Applied	
Explanation on application of the practice	:	The Group has aligned its sustainability strategies with the UN SDGs, which provide a globally recognised framework for guiding its ESG priorities, strategic initiatives and sustainability objectives. This alignment supports the Group's commitment to responsible business practices while contributing to broader sustainable development outcomes. In line with Practice 4.2 of the MCCG, the Board, together with Management, has established measurable sustainability targets and key performance indicators ("**KPIs**"), and progress made against the Group's sustainability targets are disclosed in the Sustainability Statement of the Company's Annual Report 2026. The disclosure demonstrates the Company's commitment to accountability, responsible business practices and creation of sustainable long-term value.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.3
The board takes appropriate action to ensure they stay abreast with and understand the sustainability issues relevant to the company and its business, including climate-related risks and opportunities.

Application	:	Applied	
Explanation on application of the practice	:	During FYE 2026, Directors are encouraged to participate in sustainability-related training programmes, seminars and briefings, and to keep abreast of emerging ESG developments through relevant publications and industry updates. This learning initiative enhanced the Board's knowledge and enable Directors to provide informed oversight of sustainability-related risks, opportunities and strategic priorities. The Board, in its oversight role of the Group's sustainability practices, is regularly updated and kept informed on significant sustainability issues, including the progress of ongoing initiatives and performance against set targets and KPIs. During FYE 2026, the Board continued to strengthen the Group's sustainability efforts, external consultants have been engaged to provide targeted training for both Directors and Management. These training sessions are designed to build awareness, knowledge, and capacity to support the Group's sustainability agenda. The details of the sustainability-related training programmes attended by the Directors are disclosed in the Corporate Governance Overview Statement in the Company's 2026 Annual Report.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.4

Performance evaluations of the board and senior management include a review of the performance of the board and senior management in addressing the company's material sustainability risks and opportunities.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">During FYE 2026, the Company conducted its annual performance evaluation of the Board Committees and individual Directors, which included an assessment of the Board's effectiveness how effectively the Board and senior management integrate sustainability considerations into the Company's overall business strategy.

These evaluations are designed to ensure that sustainability risks and opportunities are addressed in an integrated and strategic manner, aligning with the Group's overall business strategy. This reinforces the Company's commitment to sustainable growth, responsible governance, and meaningful stakeholder engagement.

The results of the evaluations are reviewed by the Board, enabling the identification of areas for improvement and the continuous enhancement of the Group's sustainability initiatives. By fostering a culture of accountability, ethical leadership and responsible governance, thereby strengthening its ability to create sustainable long-term value for stakeholders.</td></tr>
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<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
The company addresses sustainability risks and opportunities in an integrated and strategic manner to support its long-term strategy and success.

Practice 4.5- Step Up
The board identifies a designated person within management, to provide dedicated focus to manage sustainability strategically, including the integration of sustainability considerations in the operations of the company.

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	The Board currently does not designate a specific individual to solely focus on managing the sustainability strategy. However, to enhance the Group's sustainability management, the Board has bestowed the responsibility of overseeing sustainability matters to the SC. This delegation of authority reflects the Board's commitment to promoting sustainability practices throughout the Group.

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.1
The Nomination Committee should ensure that the composition of the board is refreshed periodically. The tenure of each director should be reviewed by the Nomination Committee and annual re-election of a director should be contingent on satisfactory evaluation of the director's performance and contribution to the board.

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The terms of reference of the NRC outlines its roles of the NRC in developing and implementing policies for nomination and appointment of Directors and members of the Board Committees, to ensure the long-term sustainability of the Company's leadership and governance.

The NRC is responsible for overseeing the composition of the Board, ensuring that it comprises individuals with appropriate skills, knowledge, experience, independence to effectively contribute to achievement of the Company's strategic objectives.

During FYE 2026, the NRC received and reviewed the performance evaluation of the Board. It is pleased to report that the current mix and composition of the Board are deemed suitable for driving business growth while safeguarding the interests of shareholders and other stakeholders.

After evaluating the tenure of each Director, the NRC has recommended the re-election of the following Directors, who are due for retirement and eligible at the forthcoming Eleventh ("11th") AGM of the Company pursuant to the Constitution of the Company:-

<table>
<tr><th>No.</th><th>Name</th><th>Provision of the Constitution</th></tr>
<tr><td>1.</td><td>Datuk Christopher Chin</td><td>125</td></tr>
<tr><td>2.</td><td>Mr. Ben Kong</td><td>125</td></tr>
<tr><td>3.</td><td>Mr. Wan Foung Yin @ Michael Wan</td><td>103</td></tr>
</table>

The Directors' Fit and Proper Policy serves as a guiding document for the NRC in assessing the suitability of individuals for appointment or re-election to the Board. The Directors' Fit and Proper Policy is available on the Company's website at https://bediberhad.com.my/corporate-governance/.

The NRC remains committed to upholding best practices in corporate governance and will continue to ensure that the selection and retention of Directors are aligned with the Company's long-term sustainability objectives and stakeholder expectations.</td></tr>
</table>

<table>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.2
At least half of the board comprises independent directors. For Large Companies, the board comprises a majority independent directors.

Application	:	Applied	
Explanation on application of the practice	:	During FYE 2026, the Board comprises six (6) members, including: (1) one (1) Independent Non-Executive Chairman; (2) two (2) Independent Non-Executive Directors ("**INEDs**"); (3) one (1) Managing Director; (4) one (1) Executive Director and Chief Operating Officer; and (5) one (1) Non-Independent Non-Executive Director ("**NINED**"). The current Board composition complies with Paragraph 15.02 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("**MMLR**") and aligns with Practice 5.2 of MCCG, as at least half of the Board comprises INEDs. The INEDs including the Independent Non-Executive Chairman, play an important role in providing objective, informed and constructive judgements during Board's deliberations. Their presence ensures an effective balance of perspectives within the Board, enhances the quality and integrity of decision-making, and safeguards the best interests of the Group and its stakeholders.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.3
The tenure of an independent director does not exceed a cumulative term limit of nine years. Upon completion of the nine years, an independent director may continue to serve on the board as a non-independent director.

If the board intends to retain an independent director beyond nine years, it should provide justification and seek annual shareholders' approval through a two-tier voting process.

Application	:	Applied
Explanation on application of the practice	:	As per the Board Charter, the tenure of an INED shall not exceed a cumulative term limit of nine (9) years. Upon reaching this limit, the INED may continue to serve on the Board only if re-designated as a non-independent director, subject to an assessment of the NRC. If the Board is of the view that the INED can continue to serve in an independent capacity beyond the nine (9)-year tenure, the Board must provide clear justification and seek shareholders' approval annually at a general meeting through a two-tier voting process, as advocated under MCCG. The findings from the Board's assessment must be disclosed to the shareholders to enable them to make an informed decision. To qualify as an INED, the individual must satisfy the independence criteria prescribed under the MMLR, including, among others, that the individual must not be, and must not have been within the last three (3) years, an officer of the Group, as defined under Section 2 of the Act, and excludes any Director who has served as an independent director of the Group for a cumulative period of less than twelve (12) years. For FYE 2026, the tenure of the current three (3) INEDs of the Company is less than nine (9) years. The Board remains committed to regular reviews of INED's tenure and independence to uphold robust governance and effectiveness of the Board.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.4 - Step Up
The board has a policy which limits the tenure of its independent directors to nine years without further extension.

Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	The Company has not adopted a policy which limits the tenure of its independent directors to nine (9) years without further extension. The Board will take the following measures to ensure objective Board decisions:- (a) Implement a two-tier voting process at the general meetings should the Board decide to retain any INED beyond nine years, ensuring shareholder opinions are actively considered and integrated; and (b) Conduct regular performance reviews for any INED who exceeds the nine-year limit. This review process will assess their contributions, independence, and alignment with the Company's strategic objectives.

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.5
Appointment of board and senior management are based on objective criteria, merit and with due regard for diversity in skills, experience, age, cultural background and gender.

Directors appointed should be able to devote the required time to serve the board effectively. The board should consider the existing board positions held by a director, including on boards of non-listed companies. Any appointment that may cast doubt on the integrity and governance of the company should be avoided.

<table>
<tr><td>Application</td><td>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>
The Board recognises the value of maintaining a diverse and balanced composition, encompassing a broad range of skills, experience, cultural backgrounds, gender and age. Diversity at the leadership enhances the quality of Board deliberation, support informed decision-making and contributes to the Group's long-term sustainable growth.
During FYE 2026, the Board implemented the Directors' Fit and Proper Policy to guide the NRC in the appointment and re-election of Directors and Senior Management. All appointments are undertaken through a formal and transparent process, with candidates evaluated against clearly defined criteria, including integrity, character, time commitment and the knowledge and skills required to meet the Group's strategic and governance needs.
All appointments and re-election of Directors and Senior Management as well as the Board's approach to diversity, are governed by the Board Charter, the NRC's terms of reference, and Directors' Fit and Proper Policy. These documents are published on the Company's website.
<u>Board Diversity FYE 2026</u>
During FYE 2026, the Board comprised the following members:
<table>
<tr><th>No</th><th>Name</th><th>Date of appointment/ (resignation)</th><th>Gender</th><th>Age</th></tr>
<tr><td>1</td><td>Datuk Christopher Chin</td><td>2 December 2024</td><td>Male</td><td>69</td></tr>
<tr><td>2</td><td>Mr. Ben Kong</td><td>2 December 2024</td><td>Male</td><td>57</td></tr>
<tr><td>3</td><td>Ms. Lita</td><td>2 December 2024</td><td>Female</td><td>45</td></tr>
<tr><td>4</td><td>Mr. Paramjit Singh Gill a/l Gurdev Singh</td><td>2 December 2024</td><td>Male</td><td>40</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td>

<table>
<tr><td>5</td><td>Ms. Aun Siew Kuan</td><td>2 December 2024</td><td>Female</td><td>54</td></tr>
<tr><td>6</td><td>Mr. Wan Foung Yin @ Michael Wan</td><td>18 November 2025</td><td>Male</td><td>62</td></tr>
<tr><td>7</td><td>Mr. Yap Yen Chien</td><td>(31 October 2025)</td><td>Male</td><td>53</td></tr>
</table>

As reflected in the Company’s Annual Report 2026, the current Board composition demonstrates diversity in gender and age with 33.33% of women Directors. NRC reviewed the revised Board composition and was satisfied that the Board continued to maintain an appropriate balance of independence, diversity, skills and experience to support the Group’s evolving strategic direction.

Further details on the diversity of the Board and Key Senior Management, including breakdowns by age, gender, race/ethnicity, and nationality, are disclosed in the Sustainability Statement of the Company’s Annual Report 2026. The report also provides a detailed analysis of the Group’s workforce composition and structure.

<u>Time Commitment Review</u>
In addition, during FYE 2026, the NRC conducted a review of the time commitment of all Directors. The NRC is satisfied that all Directors have devoted sufficient time to effectively discharge their duties and responsibilities. Each Director fulfilled at least 50% attendance at Board meetings, in compliance with the requirements under MMLR.
</td></tr>
<tr><td>Explanation for departure :</td><td></td></tr>
<tr><td colspan="2">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td></td></tr>
<tr><td>Timeframe :</td><td></td></tr>
</table>

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.6
In identifying candidates for appointment of directors, the board does not solely rely on recommendations from existing board members, management or major shareholders. The board utilises independent sources to identify suitably qualified candidates.

If the selection of candidates was based on recommendations made by existing directors, management or major shareholders, the Nominating Committee should explain why these source(s) suffice and other sources were not used.

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	During the FYE 2026, the Board and NRC primarily relied on recommendations from existing Board members, Senior Management and major shareholders for the appointments of Mr. Wan Foung Yin @ Michael Wan as Director of the Company on 18 November 2025. Mr. Wan Foung Yin @ Michael Wan was appointed as an INED based on the recommendation of the existing Board members, taking into consideration his extensive experience and background in architecture, which are highly relevant to the Group's business operations. His industry expertise is expected to contribute valuable insights and support the Company's strategic direction and future growth. Furthermore, the NRC assessed the candidates' suitability based on the relevant criteria outlined in the Company's Fit and Proper Policy and skills matrices determined by NRC.
		Moving forward, in accordance with the Procedure for Selection of Candidate for Directorship as outlined in the Board Charter, Directors' Fit and Proper Policy and the terms of reference of NRC, the Board is committed to using independent sources or other means to identify highly qualified candidates. The NRC will then evaluate these candidates based on the defined criteria in the Board Charter, Directors' Fit and Proper Policy and its terms of reference.
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.7
The board should ensure shareholders have the information they require to make an informed decision on the appointment and reappointment of a director. This includes details of any interest, position or relationship that might influence, or reasonably be perceived to influence, in a material respect their capacity to bring an independent judgement to bear on issues before the board and to act in the best interests of the listed company as a whole. The board should also provide a statement as to whether it supports the appointment or reappointment of the candidate and the reasons why.

Application :	Applied
Explanation on application of the practice :	Pursuant to the Company's Constitution, the following Directors ("**Retiring Directors**") who are due for retirement and being eligible, have offered themselves for re-election at the forthcoming 11th AGM:- (i) Datuk Christopher Chin – pursuant to Clause 125 (ii) Mr. Ben Kong – pursuant to Clause 125 (iii) Mr. Wan Foung Yin @ Michael Wan – pursuant to Clause 103 Such resolution is described in the Statement Accompanying Notice of AGM which is attached as part of the Annual Report 2026. Shareholders are provided with the information of each Director including their age, gender, directorships in other companies, qualification, working experience and any conflict of interest as well as their shareholdings in the Company in the Annual Report 2026. The Board, through the NRC, reviews the qualifications, performance and suitability of the Retiring Directors to determine which they best meet the Board's desired competencies and criteria set out in Directors' Fit and Proper Policy. During FYE 2026, the Company Secretary assist the NRC in any matters that are relevant to a particular assessment of a responsible person's fitness and propriety and providing information to the NRC on matters concerning the procedure for fit and proper assessments, including background check on the Retiring Directors, credit and risk check, bankruptcy check and criminal research etc. Taking into consideration the assessment results which were satisfactory and upon recommendation by the NRC, the Board has approved the recommendation of the re-election and re-appointment of the Retiring Directors and will table the relevant resolutions for shareholders' approval at the upcoming 11th AGM.
Explanation for departure :	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.8
The Nominating Committee is chaired by an Independent Director or the Senior Independent Director.

Application	:	Applied	
Explanation on application of the practice	:	The NRC was previously chaired by Mr. Yap Yen Chien, the INED of the Company and replaced by Mr. Wan Foung Yin @ Michael Wan, the newly appointed INED following Mr. Yap Yen Chien's resignation as a Director of the Company. Information about Mr. Wan Foung Yin @ Michael Wan is disclosed in the Directors' Profile section in the Company's Annual Report 2026. The Chairman of the NRC is charged with the responsibilities to lead:- i. the succession planning and appointment of Board members; ii. the review of composition of the Board and Board Committees; iii. the annual review of the effectiveness of the Board as a whole, Board Committees as well as each individual Director; iv. the review and assessment of the independence of Independent Directors; v. the review and recommendation for the re-election of retiring Directors; and vi. the review of all training programme attended by the Directors.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.9
The board comprises at least 30% women directors.

Application :	Applied	
Explanation on application of the practice :	During FYE 2026, the Board comprises two (2) women Directors, namely Ms. Lita and Ms. Aun Siew Kuan representing 33.33% women representation on the Board, aligning with the Company's ambitions and stakeholders' expectation. The Board recognises that the benefits of gender diversity extend beyond the Board composition to Senior Management and the broader leadership pipeline. Accordingly, the Board remains committed to promoting greater participation of women at all leadership levels through its succession planning and talent development initiatives. Please refer to the Sustainability Statement in the Company's Annual Report 2026 for the annual analysis on the total workforce of the Group by gender, age, ethnicity, nationality, and employee structure. The Board would review the participation of women in Senior Management from time to time in line with the Company's succession plan.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
Board decisions are made objectively in the best interests of the company taking into account diverse perspectives and insights.

Practice 5.10
The board discloses in its annual report the company's policy on gender diversity for the board and senior management.

Application	:	Applied
Explanation on application of the practice	:	The Board has adopted a Gender Diversity Policy to gender diversity at the Board and Senior Management levels across the Group. The Gender Diversity Policy articulates the Group's commitment to fostering diversity in terms of gender, age or ethnicity and includes a target of achieving at least 30% women representation on the Board, which is accessible on the Company's website at https://bediberhad.com.my/corporate-governance/.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Intended Outcome

Stakeholders are able to form an opinion on the overall effectiveness of the board and individual directors.

Practice 6.1

The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

For Large Companies, the board engages an independent expert at least every three years, to facilitate objective and candid board evaluation.

<table>
<tr><td colspan="4">Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.</td></tr>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">The Company provides specifically in its Board Charter that the Board, through the NRC will review and evaluate the effectiveness and performance of the Board as a whole, the Board Committees and contribution of each Director on an on-going basis.

During FYE 2026, the NRC held three (3) meetings. It has conducted the annual assessment for FYE 2026 and is satisfied that the size of the Board is optimum and that there is an appropriate mix of knowledge, skills, attributes, diversity, and core competencies in the Board’s composition. The NRC assesses every Director annually and this assessment is based on different criteria set out in the Directors’ Fit and Proper Policy.

Annual appraisals on the Independent Directors are also conducted via a self-assessment questionnaire, which each Independent Director must fill out and submit to the NRC before recommendations are made to the Board regarding its composition.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.1
The board has remuneration policies and procedures to determine the remuneration of directors and senior management, which takes into account the demands, complexities and performance of the company as well as skills and experience required. The remuneration policies and practices should appropriately reflect the different roles and responsibilities of non-executive directors, executive directors and senior management. The policies and procedures are periodically reviewed and made available on the company's website.

Application	:	Applied
Explanation on application of the practice	:	The Board has implemented policies and procedures governing the remuneration of Directors and Senior Management. These policies establish the principles and criteria for determining and recommending remuneration packages for the EDs, Non-Executive Director and Senior Management. <u>Executive Directors and Senior Management</u> The remuneration of EDs and Senior Management is designed to ensure that the remuneration of the EDs and Senior Management is commensurate with their responsibilities, experience, performance, contribution and fiduciary duties in steering the Group. The remuneration structure typically comprises: (a) Basic salary, commensurate with responsibilities and market benchmarks; (b) Performance-based annual bonus, aligned with key performance indicators (KPIs) and Group financial results; (c) Benefits-in-kind, where applicable; and (d) Reimbursement of business-related expenses, supported by valid documentation and subject to internal approval. This approach is intended to incentivise high performance, retain key talent, and ensure accountability in delivering sustainable business growth and value creation for stakeholders.

	Non-Executive Directors Remuneration for NEDs is determined based on their experience, scope of responsibilities, time commitment, and the complexity of the Group's operations. The remuneration package consists of: (a) Fixed Directors' fees, and (b) Meeting allowances for attendance at Board and/or Board Committee meetings. The Board ensures that NEDs are not offered performance-linked incentives or share-based remuneration that may compromise their objectivity and independence in Board deliberations. Policy Review and Disclosure The Remuneration Policy is subject to periodic review by the Board to ensure its continued relevance and effectiveness, in line with evolving business needs and market practices. The policy is published on the Company's website at https://bediberhad.com.my/corporate-governance/. The Board remains committed to ensuring that the remuneration of Directors and Senior Management is structured to attract, motivate, and retain high-calibre talent, while upholding the principles of transparency, accountability and alignment with shareholder interests.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome

The level and composition of remuneration of directors and senior management take into account the company's desire to attract and retain the right talent in the board and senior management to drive the company's long-term objectives.

Remuneration policies and decisions are made through a transparent and independent process.

Practice 7.2
The board has a Remuneration Committee to implement its policies and procedures on remuneration including reviewing and recommending matters relating to the remuneration of board and senior management.

The Committee has written Terms of Reference which deals with its authority and duties and these Terms are disclosed on the company's website.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>During FYE 2026, the composition of the NRC as at 31 March 2026 is as follows:-

<table>
<tr><th>Name</th><th>Date of appointment/ (resignation)</th><th>Responsibility</th><th>Position</th></tr>
<tr><td>Wan Foung Yin @ Michael Wan</td><td>18 November 2025</td><td>Chairman</td><td>INED</td></tr>
<tr><td>Yap Yen Chien</td><td>(31 October 2025)</td><td>Chairman</td><td>INED</td></tr>
<tr><td>Aun Siew Kuan</td><td>2 December 2024</td><td>Member</td><td>INED</td></tr>
<tr><td>Paramjit Singh Gill a/l Gurdev Singh</td><td>2 September 2025</td><td>Member</td><td>NINED</td></tr>
<tr><td>Lita</td><td>(2 September 2025)</td><td>Member</td><td>ED and COO</td></tr>
</table>

The NRC is responsible for reviewing and recommending to the Board a suitable remuneration framework, including relevant policies, procedures, and remuneration packages for both Directors and Senior Management, to ensure alignment with the Group's business strategy and long-term objectives.

The key responsibilities of NRC include:

(a) Recommending to the Board the remuneration packages for Directors and Senior Management;</td></tr>
</table>

	(b) Ensuring that Directors and Senior Management are fairly compensated based on their performance, duties, and contributions to the Group's success; (c) Ensuring that the remuneration structure incentivises behaviours that promote long-term growth, performance, and value creation; and (d) Ensuring that the remuneration of NEDs does not compromise their independence and objectivity in Board and Committee deliberations. The terms of reference of the NRC are available on the Company's website at https://bediberhad.com.my/corporate-governance/.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :		

Intended Outcome
Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.1
There is detailed disclosure on named basis for the remuneration of individual directors. The remuneration breakdown of individual directors includes fees, salary, bonus, benefits in-kind and other emoluments.

Application	:	Applied
Explanation on application of the practice	:	The details of the Directors' remuneration of each Director on named basis received or to be received from both the Company and the Group for the FYE 2026 are disclosed in the table below.

No	Name	Directorate	Company ('000)							Group ('000)						
			Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total	Fee	Allowance	Salary	Bonus	Benefits-in-kind	Other emoluments	Total
1	Datuk Christopher Chin Soo Yin, JP	Independent Director	82	8	-	-	-	-	90	82	8	-	-	-	-	90
2	Kong Chung Vui	Executive Director	-	-	-	-	-	-	-	-	-	1,083	-	-	205	1,288
3	Lita	Executive Director	40	7	-	-	-	-	47	40	7	245	-	-	46	338
4	Paramjit Singh Gill a/l Gurdev Singh	Non-Executive Non-Independent Director	96	15	-	-	-	-	111	96	15	-	-	-	-	111
5	Aun Siew Kuan	Independent Director	60	16	-	-	-	-	76	60	16	-	-	-	-	76
6	Wan Foung Yin @ Michael Wan *(Appointed on 18/11/2025)*	Independent Director	18	4	-	-	-	-	22	18	4	-	-	-	-	22
7	Yap Yen Chien *(Resigned on 31/10/2025)*	Independent Director	28	9	-	-	-	-	37	28	9	-	-	-	-	37

Intended Outcome
Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.2
The board discloses on a named basis the top five senior management's remuneration component including salary, bonus, benefits in-kind and other emoluments in bands of RM50,000.

<table>
<tr><td>Application</td><td>:</td><td colspan="2">Departure</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2">The Company discloses the remuneration of its top five (5) Senior Management personnel in bands of RM50,000, as presented in the CG Report 2026. The Board considers this approach appropriate as the disclosure of remuneration on a named basis is commercially sensitive and may adversely affect the Group's ability to attract, retain and manage its talent effectively.

In spite of that, the Board ensures that the remuneration of Senior Management commensurate with their experience, contribution, and commitment in discharging their responsibilities, taken into consideration the performance of the Company, with due consideration in ensuring the competitiveness of remuneration package for attracting, retaining, and motivating the key talent.</td></tr>
<tr><td colspan="2">The disclosure of Key Senior Management's remuneration for FYE 2026 in bands of RM50,000 on unnamed basis is as below:

<table><tr><th>Range of Remuneration</th><th>No. of Senior Management</th></tr><tr><td>RM50,001 – RM100,000</td><td>1</td></tr><tr><td>RM100,001 – RM150,000</td><td>-</td></tr><tr><td>RM150,001 – RM200,000</td><td>1</td></tr><tr><td>RM200,001 – RM250,000</td><td>1</td></tr></table></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
2	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
3	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
4	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.
5	Input info here	Input info here	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.	Choose an item.

Intended Outcome
Stakeholders are able to assess whether the remuneration of directors and senior management is commensurate with their individual performance, taking into consideration the company's performance.

Practice 8.3 - Step Up
Companies are encouraged to fully disclose the detailed remuneration of each member of senior management on a named basis.

Application	:	Not Adopted
Explanation on adoption of the practice	:	In order to maintain confidentiality, the detailed remuneration of each member of Senior Management will not be disclosed on a named basis.

No	Name	Position	Company ('000)					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
2	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
3	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
4	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
5	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.1
The Chairman of the Audit Committee is not the Chairman of the board.

Application	:	Applied	
Explanation on application of the practice	:	During FYE 2026, the Chairman of ARMC is Ms. Aun Siew Kuan, while the Chairman of the Board is Datuk Christopher Chin. The Chairman of the ARMC is not the Chairman of the Board to ensure overall effectiveness and independence of the ARCM. The duties and responsibilities of the Chairman of the ARMC are outlined in the ARMC's terms of reference and the revised Board Charter, which are also available on the Company's website.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.2
The Audit Committee has a policy that requires a former partner of the external audit firm of the listed company to observe a cooling-off period of at least three years before being appointed as a member of the Audit Committee.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Board recognises the importance of safeguarding the independence and objectivity of the external auditors from the Board and Management. As at the date of this statement, none of the ARMC members is a former key audit partner of the Company's external auditors.

In line with the MCCG, the Board has revised the TOR of ARMC outlined that a former key audit partner is required to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARMC. The ARMC's TOR is available on the Company's website.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.3
The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

Application	:	Applied
Explanation on application of the practice	:	The ARMC oversees the provisions of both audit and non-audit services provided by the external auditors and monitors their independence and objectivity. The ARMC is authorised by the Board to communicate directly with the external auditor, without the presence of Executive Directors or Management where appropriate, to facilitate independent discussions on audit findings and related matters arising from the audit. Annually, the ARMC shall review the terms of engagement for services provided by the External Auditor prior to the Board's approval. The ARMC is also responsible to review and evaluate the suitability, objectivity, independence, effectiveness, and performance of the External Auditor on a yearly basis. For FYE 2026, ARMC considered, reviewed and recommended to the Board the resignation of the Group's previous external auditor and the appointment of Grant Thornton Malaysia PLT as the new external auditors. In making its recommendation, the ARMC assessed, among others, the proposed terms of engagement, the firm's suitability, independence, objectivity, professional competence, resources and audit approach. Messrs. Grant Thornton Malaysia PLT confirmed their independence to the ARMC and the Board via the Audit Planning Memorandum and Audit Review Memorandum. Based on its annual assessment, the ARMC was satisfied that the external auditor had remained independent and objective, had performed their audit effectively, and had fulfilled their responsibilities in accordance with the applicable professional and regulatory requirements as the Group's external auditors. Accordingly, the ARMC together with the Board, recommended their re-appointment as external auditors at the forthcoming AGM.
Explanation for departure	:	

Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.4 - Step Up

The Audit Committee should comprise solely of Independent Directors.

Application	:	Not Adopted
Explanation on adoption of the practice	:	The composition of the ARMC comprises exclusively of Non-Executive Directors with a majority of INEDs. The composition of the ARMC is stated in the ARMC Report in the Company's 2026 Annual Report.

Intended Outcome
There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations. The company's financial statement is a reliable source of information.

Practice 9.5
Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

All members of the Audit Committee should undertake continuous professional development to keep themselves abreast of relevant developments in accounting and auditing standards, practices and rules.

Application	:	Applied
Explanation on application of the practice	:	During FYE 2026, all members of the ARMC were financially literate and possessed the knowledge and experience necessary to effectively discharge their responsibilities, particularly in relation to financial reporting and oversight of the financial reporting process. The ARMC's composition was revised following the cessation of Mr. Yap Yen Chien on 31 October 2025. To fill the resulting vacancies, Mr. Wan Foung Yin @ Michael Wan was appointed as ARMC member on 18 November 2025. Ms. Aun Siew Kuan, continued to serve as the Chairperson of ARMC, she is a Chartered Financial Analyst and a member of both the Malaysian Institute of Accountants ("**MIA**") and the Malaysian Institute of Certified Public Accountants. Mr. Paramjit Singh Gill a/l Gurdev Singh also continued to serve as a member of the ARMC. As at 31 March 2026, the ARMC complied with Paragraph 15.09(1)(c) of the MMLR, with at least one member being a member of recognised professional accounting bodies. The remaining members are financially literate and have undertaken continuous professional development through internal and external training programmes covering relevant financial reporting, accounting and auditing standards.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

Intended Outcome
Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.1
The board should establish an effective risk management and internal control framework.

Application	:	Applied
Explanation on application of the practice	:	The Board acknowledges its overall responsibility for maintaining a sound risk management and internal control system and for reviewing its adequacy and effectiveness. In line with Practice 10.1 of the MCCG, the Group has established a structured risk management and internal control framework to support the achievement of its strategic objectives, safeguard its assets and ensure compliance with applicable laws, regulations and internal policies. During FYE 2026, the Board delegated oversight of the Group's risk management and internal control framework to ARMC. The ARMC worked closely with Management, risk owners, and the outsourced internal auditors to ensure key risks were identified, assessed, monitored and addressed through appropriate mitigation measures, while reporting significant matters to the Board for consideration. Key features of the risk management and internal control framework include: (a) Clearly defined roles, responsibilities, and accountabilities across all governance levels; (b) Periodic risk assessments conducted to proactively address emerging and residual risks; (c) Independent assurance provided by an outsourced internal audit firm; (d) Integration of risk considerations into strategic decision-making and operational processes; and (e) Reporting mechanisms to escalate key risks to the ARMC and the Board for timely intervention. The Board has also received a review report from the External Auditors, which confirmed that nothing has come to their attention that causes them to believe the Statement on Risk Management and Internal Control was not prepared, in all material respects, in accordance with the relevant guidelines and disclosure requirements.

	Based on the review conducted and the assurance received, the Board is satisfied that the Group's risk management and internal control system was operating adequately and effectively in all material aspects throughout FYE 2026. This framework remains under continuous review and enhancement to ensure it remains relevant and responsive to the Group's evolving risk profile, regulatory obligations, and stakeholder expectations. Kindly refer to the Statement on Risk Management and Internal Control in the Annual Report 2026 for further relevant details.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.2
The board should disclose the features of its risk management and internal control framework, and the adequacy and effectiveness of this framework.

Application	:	Applied
Explanation on application of the practice	:	The Board is responsible for ensuring the adequacy and integrity of the Group's risk management and internal control system, which safeguards shareholder investments and corporate assets. This system addresses financial, operational, compliance, legal, and strategic risks, supporting informed decision-making and corporate resilience. In fulfilling this role, the Board oversees the design and effectiveness of controls and ensures relevance and robustness, ultimately mitigating against adverse scenarios such as inflationary pressures, cyber threats, and regulatory changes under evolving business conditions. Recognising the inherent limitations of any internal control system, the Board acknowledges that these measures provide reasonable, but not absolute, assurance against material misstatements of financial information, losses, or fraud. This assurance is reinforced through continuous monitoring, periodic external reviews, and enhancements aligned with evolving governance standards. The Board remains committed to strengthening the Group's governance framework by maintaining a dynamic process to identify, evaluate, and manage significant risks across the Group, enabling adaptability in responding to emerging risks and safeguarding long-term shareholder value. The full features of the risk management and internal control framework is outlined in the Statement on Risk Management and Internal Control in the Annual Report 2026.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

Intended Outcome

Companies make informed decisions about the level of risk they want to take and implement necessary controls to pursue their objectives.

The board is provided with reasonable assurance that adverse impact arising from a foreseeable future event or situation on the company's objectives is mitigated and managed.

Practice 10.3 - Step Up

The board establishes a Risk Management Committee, which comprises a majority of independent directors, to oversee the company's risk management framework and policies.

<table>
<tr><td>Application</td><td>:</td><td>Adopted</td></tr>
<tr><td>Explanation on adoption of the practice</td><td>:</td><td>During FYE 2026, ARMC comprised the following members:

<table>
<tr><th>Designation</th><th>Name</th><th>Directorship</th></tr>
<tr><td>Chairperson</td><td>Aun Siew Kuan</td><td>INED</td></tr>
<tr><td>Member</td><td>Paramjit Singh Gill a/l Gurdev Singh</td><td>NINED</td></tr>
<tr><td>Member</td><td>Wan Foung Yin @ Michael Wan
(Appointed on 18 November 2025)</td><td>INED</td></tr>
<tr><td>Member</td><td>Yap Yen Chien
(Ceased on 31 October 2025)</td><td>INED</td></tr>
</table>

In addition, the Board has established a SC to identify and evaluate sustainability-related risks and opportunities. The SC oversees the Group's sustainability strategies and material matters, and reports to the Board on key sustainability issues. The SC works closely with the ARMC to ensure that sustainability risks are integrated into the Group's overall risk management framework, and to recommend appropriate risk management strategies, policies, and risk tolerance levels.</td></tr>
</table>

Intended Outcome
Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.1
The Audit Committee should ensure that the internal audit function is effective and able to function independently.

Application	:	Applied
Explanation on application of the practice	:	The ARMC is guided by the terms of reference of the ARMC whereby their function to ensure an effective internal audit function includes the following: (a) Review the adequacy of the scope, functions, competency, and resources of the internal audit functions and that it has necessary authority to carry out its work. (b) Review the internal audit programme, processes and results of the internal audits, processes or investigation undertaken and whether or not appropriate action is taken on the recommendations of the internal audit function. (c) Discuss problems and reservations arising out of external or internal audits and any matters which the auditors may wish to bring up. (d) Consider major finding of internal investigations and management's response. The internal audit function was performed by an independent audit firm which reports directly to ARMC, to provide assurance on the efficiency and effectiveness of the internal control system and foster transparency, objectivity and best practices in corporate governance. They present internal audit reports directly to the ARMC on the internal audit findings noted and recommendations at the scheduled meetings. During FYE 2026, the Internal Auditors conducted a review on Investment Properties Management and Anti-Bribery and Anti-Corruption Programme. The Group has outsourced its internal audit function to an independent professional firm which adopts an internal audit methodology in accordance with the International Professional Practices Framework. The outsourced internal audit function is independent and the internal audit assignments are performed with impartiality, proficiency, and due professional care. The outsourced internal auditors performed review processes according to the internal audit plan approved by the ARMC. Upon completing its audit review, internal audit report highlighting audit findings and recommendations will be issued by the internal auditors and tabled at the ARMC meetings for deliberation. The ARMC has full and unrestricted access to all information and resources to ensure that the Internal Auditor obtains sufficient information and resources to conduct the internal audit engagement appropriately.

	During FYE 2026, the ARMC had reviewed and assessed the competence, resources, independence and authority of the Internal Auditor, ensuring their ability to perform their work effectively. Recommendations for further improvements are made based on the internal audit's independent assessment of the Group's compliance with internal controls. Further details of the Group's Internal audit function are elaborated in the Statement on Risk Management and Internal Control of the Company's Annual Report 2026.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

Companies have an effective governance, risk management and internal control framework and stakeholders are able to assess the effectiveness of such a framework.

Practice 11.2

The board should disclose–

- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

Application	:	Applied
Explanation on application of the practice	:	The Group's internal audit function, which reports directly to the ARMC, was outsourced to Resolve IR Sdn. Bhd. The engagement team is led by Mr. Choo Seng Choon, Managing Director, who is a Certified Internal Auditor and a Chartered Member of the Institute of Internal Auditors with more than 25 years of professional experience in internal audit, risk management, corporate governance, performance and business management, IPOs, taxation, due diligence, and corporate finance. He is a Fellow Member of the Association of Chartered Certified Accountants (UK), a Chartered Accountant of the Malaysian Institute of Accountants, and a Certified Public Accountant of the Malaysian Institute of Certified Public Accountants. The number of staff deployed for the internal audit reviews was four (4) to five (5) per visit, with reviews carried out twice a year. The staff involved in the internal audit reviews possess professional qualifications and/or university degrees. The internal audit staff on the engagement team are free from any relationship or conflict of interest that could impair their objectivity and independence. The internal audit reviews were conducted using a risk based approach and guided by the International Professional Practice Framework issued by the Institute of Internal Auditors. The primary responsibility of the internal audit function is to assist the Board and the ARMC in reviewing and assessing whether the Group's internal control procedures are adequate and effective, as well as to provide recommendations to strengthen these procedures and foster a strong control environment.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

Measure :		
Timeframe :		

Intended Outcome

There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.1
The board ensures there is effective, transparent and regular communication with its stakeholders.

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of transparency and accountability and effective communication with the Company's shareholders and the investment community. The Board is committed to ensuring that timely, accurate and meaningful information on the Group's performance, strategic direction and significant developments is communicated through appropriate channels. To facilitate effective stakeholder engagement, the Board ensures the Company communicates with shareholders, stakeholders and investors through the following channels: (a) <u>Announcements made to Bursa Securities</u> Shareholders and investors may access the Group's latest announcements, including material information, corporate updates and periodic financial reports, through the Company's dedicated website, which provides link to all disclosures made to Bursa Securities. (b) <u>Annual General Meeting ("**AGM**") and Extraordinary General Meeting ("**EGM**")</u> The AGM or EGM serves as the principal forums for dialogue between the Company and its shareholders. Shareholders are encouraged to raise questions, seek clarifications and express their views on the Group's business, performance and other matters of interests during the AGM or the EGM, enabling effective and transparent communications. The Board and Management endeavour to ensure that information disclosed to shareholders is timely, relevant and accurate, and presented in a clear and meaningful manner. (c) <u>The Company Corporate Website</u> The Company's corporate website at https://bediberhad.com.my/ serves as a key communication platform, providing convenient access to the latest and historical information on the Company and the Group. Information disclosed to the public, including announcements released to Bursa Securities, is also made available on the corporate website.

<table>
<tr><td></td><td colspan="2">The website contains, among others, corporate and financial information, annual reports, press releases and regulatory announcements made to Bursa Securities, enabling shareholders, investors and other stakeholder to stay informed of the Group’s development.

Shareholders, investors and other interested parties may direct their enquiries to the Group’s investor relations, by email or telephone.

(d) <u>Annual Report</u>
The Annual Report remains the principal communication with shareholders, providing a comprehensive overview of the Group’s business, financial performance, corporate governance, sustainability initiatives and future outlook of the Group. The Company’s Share Registrar is also available to address administrative matters relating to shareholders’ interests.

The Company’s Share Registrar is also available to address administrative matters relating to shareholders’ interests.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
There is continuous communication between the company and stakeholders to facilitate mutual understanding of each other's objectives and expectations.

Stakeholders are able to make informed decisions with respect to the business of the company, its policies on governance, the environment and social responsibility.

Practice 12.2
Large companies are encouraged to adopt integrated reporting based on a globally recognised framework.

<table>
<tr><td>Application :</td><td colspan="2">Departure</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2">The Company has not adopted integrated reporting as it is currently focused on strengthening the resources, processes and systems necessary to support its implementation. While the Board recognises the benefits of integrated reporting in enhancing transparency and demonstrating long-term value creation, the Company has prioritised its current resources towards other strategic initiatives. The Board will continue to assess the Company's readiness to adopt integrated reporting as its reporting capabilities and resources evolve.</td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.1
Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

Application	:	Applied	
Explanation on application of the practice	:	The Company ensures that shareholders are provided with timely notice of general meetings to enable meaningful participation and informed decision-making. Notice of the 10th AGM was circulated at least 28 days prior to the meeting, while notices for the EGM held during the year was provided at least 14 days in advance, in compliance with statutory requirements.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.2
All directors attend General Meetings. The Chair of the Audit, Nominating, Risk Management and other committees provide meaningful response to questions addressed to them.

Application	:	Applied	
Explanation on application of the practice	:	The Company's 10th AGM held on 26 August 2025 and EGM held on 26 February 2026 were successfully conducted and were attended in person by all Directors together with the Senior Management team of the Group. To facilitate full Board participation, the Board determines the tentative dates of the general meetings well in advance, enabling Directors to make necessary arrangements to attend the scheduled general meetings. The Board endeavours to ensure that all Directors, particularly the Chairpersons of the respective Board Committees, are present at the AGM and EGM to address any relevant questions and concerns raised by the shareholders by providing meaningful responses. The External Auditor are also invited to attend the AGM to respond to shareholders' queries relating to the audit process and the preparation of Group's financial statements.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.3
Listed companies should leverage technology to facilitate–
- voting including voting in absentia; and
- remote shareholders' participation at general meetings.

Listed companies should also take the necessary steps to ensure good cyber hygiene practices are in place including data privacy and security to prevent cyber threats.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">During the FYE 2026, the Company convened its 10th AGM on 26 August 2025 and EGM on 26 February 2026, both of which were conducted physically. Electronic voting ("e-voting") was utilised for all resolutions conducted by poll. The physical meeting format enabled shareholders, proxies and corporate representatives to attend in person, participate actively, raise questions and engage directly with the Board and Management.

All resolutions tabled at the 10th AGM and EGM were voted on by way of poll via the e-voting platform provided by the share registrar. The voting process was independently scrutinised by Propoll Solutions Sdn. Bhd., the Independent Scrutineer, to ensure integrity, transparency and accuracy, in compliance with Paragraph 8.29A of the MMLR. The verified poll results of the 10th AGM and EGM, were announced by the Chairman and subsequently released to Bursa Securities on the same day and published on the Company's website.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.4
The Chairman of the board should ensure that general meetings support meaningful engagement between the board, senior management and shareholders. The engagement should be interactive and include robust discussion on among others the company's financial and non-financial performance as well as the company's long-term strategies. Shareholders should also be provided with sufficient opportunity to pose questions during the general meeting and all the questions should receive a meaningful response.

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to.		
Application	:	Applied
Explanation on application of the practice	:	The Company recognises the importance of ensuring meaningful engagement with shareholders at its general meetings. During FYE 2026, the Company convened its 10th AGM and EGM were conducted physically in full compliance with statutory and regulatory requirements. At these meetings, shareholders were provided with sufficient opportunities to engage directly with the Board and senior management on matters concerning the Company's financial and non-financial performance, strategic direction and other areas of interest. Shareholders were able to submit questions electronically prior to and during the meetings via the online RPV platform. The Chairman ensured that adequate time was allocated for shareholders to raise questions and that the Board and senior management responded meaningfully and comprehensively. All questions raised by shareholders were properly addressed during the meetings, thereby facilitating effective dialogue. Through these measures, the Company has upheld the spirit of Practice 13.4 of the MCCG, fostering interactive two-way communication and enabling shareholders to make well-informed voting decisions.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.5
The board must ensure that the conduct of a virtual general meeting (fully virtual or hybrid) support meaningful engagement between the board, senior management and shareholders. This includes having in place the required infrastructure and tools to support among others, a smooth broadcast of the general meeting and interactive participation by shareholders. Questions posed by shareholders should be made visible to all meeting participants during the meeting itself.

<table>
<tr><td colspan="3">Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.</td></tr>
<tr><td>Application :</td><td colspan="2">Not applicable – only physical general meetings were conducted in the financial year</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome
Shareholders are able to participate, engage the board and senior management effectively and make informed voting decisions at General Meetings.

Practice 13.6
Minutes of the general meeting should be circulated to shareholders no later than 30 business days after the general meeting.

Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.		
Application :	Applied	
Explanation on application of the practice :	Following the conclusion of the 10th AGM and EGM, the Company has uploaded the Minutes of the 10th AGM and EGM and questions raised by shareholders of the Company on its website, along with the responses provided by the Board and Management. This is line with the best practices advocated under MCCG, which requires companies to make their AGM and EGM minutes publicly available to support effective communication and informed decision-making by shareholders.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PERSUANT CORPORATE GOVERNANCE GUIDELINES ISSUED BY BANK NEGARA MALAYSIA

Disclosures in this section are pursuant to Appendix 4 (Corporate Governance Disclosures) of the Corporate Governance Guidelines issued by Bank Negara Malaysia. This section is only applicable for financial institutions or any other institutions that are listed on the Exchange that are required to comply with the above Guidelines.

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