CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	0092
COMPANY NAME	**:**	MTOUCHE TECHNOLOGY BERHAD
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 ("the Board") is responsible for the stewardship of the Company's business and affairs with a view to enhance long term shareholders value as well as investor interest while taking into account the interests of other stakeholders and maintaining high standards of transparency, accountability and integrity. The Board's principal responsibilities include reviewing and implementation of the strategic plan; evaluating economic, environmental, social and governance issues; overseeing the conduct of business; risk management; succession planning; overseeing the development and implementation of a shareholder communication policy; reviewing the internal control systems; reviewing directors' remuneration policies and procedures; etc. The Board is guided by its Board Charter and its responsibilities are included in the Board Charter which is available on the Company's website at https://www.mtouche.com. In order to ensure effective discharge of its function and responsibilities, the Board delegated certain responsibilities to the relevant Board Committees, Executive Directors and senior management team. The Executive Directors are responsible for broad aspects of the day-to-day operations of the Group, which include providing the vision and strategic direction of the Group, formulating and implementing appropriate corporate strategies, and assessing potential business opportunities. The Board Committees comprise Audit and Risk Management Committee ("ARMC"), Nomination Committee ("NC") and Remuneration Committee ("RC"). All Committees have clear written terms of reference and the Board receives reports of their proceedings and deliberations. The Chairman of the three Committees will report to

	the Board the outcome of their meetings and the reports are incorporated in the minutes of the Board meeting.	
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.

Application	:	Applied
Explanation on application of the practice	:	The Board is led by the Independent Non-Executive Chairman, Dato' Khairul Azwan bin Harun. The Chairman is committed to monitor good corporate governance practices in the Company and has been leading the Board towards high performing culture. The roles and responsibilities of the Chairman of the Board have been clearly specified in the Board Charter, which is available on the Company's website at https://www.mtouche.com. The roles of Chairman are distinguished from the CEO/Executive Directors' roles with clear division of responsibilities as outlined in the Company's Board Charter. As provided under the Company's Board Charter, the Chairman is responsible for, among others: i. ensure that the Board plays a constructive part in determination of the Company's strategies and policies, and that Board decisions taken are in the Company's best interests and fairly reflect the Board's consensus and ensure that procedures are in place to govern the Board's operation; ii. maintain a relationship of trust with and between the Executive and Non-Executive Directors; iii. ensure the provision of accurate, timely and clear information from Management; iv. ensure effective communication with shareholders and relevant stakeholders; v. arrange evaluation of the performance of the Board, its Committees and individual Directors; vi. act as facilitator at meetings of the Board to ensure the effective contribution of Non-Executive Directors and ensured constructive relations be maintained between Executive and Non-Executive Directors; vii. Inculcate positive culture in the Board; viii. ensure that all relevant issues are on agenda for Board meeting and all directors are able to participate fully in the Board's activities; ix. ensure that the Board debates strategic and critical issues; x. ensure that the Board receives the necessary information on a timely basis from Management; and

	ensure that the Executive Directors look beyond their executive functions and accept their full share of responsibilities on 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 1.3

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

Application :	Applied	
Explanation on application of the practice :	The Company does not have a CEO. However, the Executive Directors ("EDs") bear overall responsibilities for the Group's businesses and operations. The positions of Chairman and EDs are held by different individuals. The Chairman, Dato' Khairul Azwan bin Harun leads and manages the Board by focusing on strategy, governance and compliance, whereas, during the financial period under review, the Eds were Mr. Tang Boon Koon and Mr. Chen Huei Ping, who manage the business and operations of the Company and implement the Board's decisions. The roles of Chairman and the ED are strictly separated with clear division of responsibilities as outlined in the Company's Board Charter to ensure balance of power and authority and to maintain effective supervision and accountability of the Board and Executive Management.	
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 1.4
The Chairman of the board should not be a member of the Audit Committee, Nomination Committee or Remuneration Committee

<table>
<tr><td colspan="4">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'.</td></tr>
<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">Presently, the Chairman of the board, Dato' Khairul Azwan bin Harun is also a member of ARMC and NC, and also the Chairman of RC. The Board acknowledged it may give rise to the risk of self-review and may impair the objectivity of the Chairman and the Board when deliberating on the observations and recommendation put forth by the board committees.

Nevertheless, the Board is of the opinion that the existing Board comprises competent members who majority are independent directors with a wide spectrum of skills and experience whom it believes can lead the Company and its subsidiaries to achieve its operational performance goals and attain good corporate standing in terms of governance and credibility.</td></tr>
<tr><td colspan="2">The Board through the NC will endeavour to segregate the role of the Chairman of the Board and member of the ARMC, NC and chairman of RC to ensure there are checks and balances as well as objective reviews by the Board.</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">Please explain the measure(s) the company has taken or intend to take to adopt the practice.</td></tr>
<tr><td>Timeframe</td><td>:</td><td>Choose an item.</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">The Company Secretaries are qualified to act as secretary under Section 235(2) of the Companies Act 2016 and the roles and responsibilities of the Company Secretaries include, but are not limited to the following:

i. To advise the Board on Statutory and regulatory requirements of the relevant acts, rules and regulations;
ii. To attend all board and board committees meetings and general meetings and ensure the deliberations at the meetings are recorded and the minutes circulated in a timely manner;
iii. To provide support and guidance to the Board on issues relating to the Company's Constitution, corporate governance best practices and its compliance with regulatory requirements, codes, guidance and legislations in fulfilling its fiduciary duties;
iv. To keep abreast of and update to the Board of current governance practices, new regulations and guidelines, as well as any amendments thereto issued by regulatory authorities; and
v. To undertake the statutory duties as prescribed under the Companies Act 2016 and the Listing Requirements.

The Board has unrestricted access to the professional advices and services of the Company Secretaries and is satisfied with the performance and support rendered by the Company Secretaries to the Board in discharging its functions during the financial period ended 30 31 March 2026.</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 1.6

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 facilitate the time management of Directors, the annual meeting calendar is prepared and circulated in advance of each new year. The calendar provides Directors with scheduled dates for meetings of the Board, Board Committees, and private meetings with external auditors and the Annual General Meeting. Directors are supplied with relevant information and reports on financial, operational, corporate, regulatory, business development and audit matters for decisions to be made on an informed basis for an effective discharge of the Board's responsibilities. Deliberations and decisions made at Board and Board Committees meetings are well documented in the minutes, including matters where Directors abstained from voting or deliberation. The minutes are then circulated to the Directors and Board Committees members for perusal. The minutes are confirmed as correct record by the Board and Board Committees at the following meeting.	
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 Charter serves as a primary reference for prospective and existing Board members of their fiduciary duties as directors of the Company, and the functions of the Board Committees. It sets out the Board's strategic intent and outlines the roles and responsibilities of the Board and the standard of conduct expected of the Board. The Board Charter provides guidance for Directors and Management regarding the responsibilities of the Board, Board Chairman, Board Committees, Individual Directors, including Non-Executive Director, Independent Directors, Senior Independent Non-Executive Director as well as the requirements of Directors in carrying out their stewardship role and in discharging their duties towards the Company as well as boardroom activities. To enhance accountability, the Board has established clear functions reserved for the Board, Board Committees, individual Directors and Management. There is a formal schedule of matters reserved to the Board for its deliberation and decision to ensure the direction and control of the Company are in its hands. Key matters reserved for the Board's approval include the annual and quarterly financial results, annual business plan and budget, dividend policy, change of share capital, business restructuring, amendment to the Constitution of the Company, change of board composition, and etc. The Board Charter would be periodically reviewed by the Board to be aligned with current circumstances, the Company's policies and applicable rules and regulations. The last review was carried out by the Board and approved on 24 July 2026. The latest version of the Board Charter is available on the Company's website at https://www.mtouche.com.
Explanation for departure	:	

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

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.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The Board established Code of Ethics for Directors and Code of Conduct for Officers and Employees ("the Codes") which ensures that ethical conduct is permeated throughout the Company.

The Code of Ethics for Directors requires all Directors to observe high ethical business standards, and to apply these values to all aspects of the Group's business and professional practice and act in good faith in the best interests of the Group and its shareholders.

The Codes clearly express the Company's expectations as an employer and provides detailed guidance to officers and employees on expected business and ethical behaviour, to promote the following:-

• To establish a standard of ethical behaviour for directors based on trustworthiness and values that can be accepted, are held or upheld by any one person.
• To uphold the spirit of responsibility and social responsibility in line with the legislation, regulations and guidelines for administrating a company.

The Codes has been incorporated in the Board Charter of the Company, which is available on the Company's website at https://www.mtouche.com and it will be reviewed from time to time by the Board.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
<tr><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>
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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 has formalised a whistleblowing policy for the Group to promote good corporate governance practices and maintain high transparency and accountability in the workplace. The whistleblowing policy outlines the avenues for all employees or any external party to raise genuine concerns about possible improprieties in matters of financial reporting, compliance and other malpractices at the earliest opportunity, or disclose in good faith any improper conduct within the Group and to enable prompt corrective actions and measures to resolve them effectively. Any employee who has reasonable belief and in good faith that malpractice exists in the workplace, may direct such complaint and report to the Chairman of the ARMC in a safe and confidential manner. An employee who makes a report of improper conduct in good faith shall not be subject to unfair dismissal, victimisation, demotion, suspension, intimidation or harassment, discrimination, any action causing injury, loss or damage or any other retaliatory actions by their superiors or any member of Executive Management provided that their reporting is in good faith. In addition, the Board has also adopted an Anti-Bribery and Anti-Corruption Policy (“ABAC Policy”) in accordance to Section 17(A) of the Malaysian Anti-Corruption Commission Act 2009. A copy of the ABAC Policy and the Whistleblowing Policy can be accessed through the Company’s website at https://www.mtouche.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		

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<tr><td>Measure :</td><td colspan="2"></td></tr>
<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 4.1
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 will proactively consider sustainability issue such as health and safety, data governance and privacy as well as climate action when overseeing the planning, performance and long-terms strategy of the Company to ensure that the Company remains resilient and is able to deliver durable and sustainable value as well as maintain the confidence of its stakeholders. The Management will integrate sustainability considerations in the day-to-day operations of the Company and ensure the effective implementation of the Company's sustainability strategies and plans. The sustainability efforts and initiatives undertaken, and targets set out by the Company have been disclosed in the Sustainability Statement of the Company's Annual Report 2026 for the financial period ended 31 March 2026 ("FYE2026").	
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.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The Board is aware that stakeholder engagement is vital in ensuring continued business sustainability whereby it enables the Company to pursue various approaches and valued stakeholders' feedbacks and inputs in shaping the Company business strategy as the Company believed effective communication maintained mutually beneficial relationships with stakeholders.

The following are some of the key stakeholders identified based on their impact and involvement in the Group's business:-

<table>
<tr><th>STAKEHOLDERS</th><th>ENGAGEMENT METHODS</th><th>ENGAGEMENT AREAS</th></tr>
<tr><td>Shareholders, financiers & investors</td><td>• Financial reports and announcements
• General meetings
• Annual report
• Press releases
• Meetings</td><td>• Business strategies and future plan
• Return on investments
• Financial and operational performance
• Good management and corporate governance
• Sustainability initiatives</td></tr>
<tr><td>Government agencies & regulators</td><td>• Compliances to laws and regulations
• Participation in government and regulatory events</td><td>• Regulatory compliance
• Corporate governance practices</td></tr>
<tr><td>Employees</td><td>• Internal communications (i.e.
• emails, messenger and etc.)
• Workshops and trainings
• Employee engagement survey
• Employee engagement events
• Employee appraisals</td><td>• Business growth and strategic direction
• Inclusive workplace
• Remuneration and benefits
• Career development and upskilling opportunities
• Occupational safety & health</td></tr>
<tr><td>Customers</td><td>• Customer support channels
• Regular meetings</td><td>• Customer satisfactions
• Customer experience
• Innovative in enhancing the quality of services and deliverables
• Consumer data privacy</td></tr>
</table></td></tr>
</table>

Suppliers	• Regular meetings • Quality audit on products and services • Contract negotiation • Supplier assessment/performance appraisals	• Transparency in procurement process • Business growth and timely payment
Communities	• Community impacts programmes	• Community welfare and continued likelihood
Analyst / Media	• Financial reports and announcements • General meetings	• Transparency in communicating information and updates on business performance and initiatives

Details of stakeholder engagement and sustainability objectives are set out in the Company's Sustainability Statement in 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
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	:	The Board provides the oversight on the Group's sustainability and is assisted by the Management who oversees the implementation of the Group's sustainability measures. The Board recognises its responsibility to set the "tone from the top" and ensure good governance within the Group. In this regard, the Board continues to play an active role in providing oversight on all Environmental, Social and Governance ("ESG") topics and KPIs disclosed in the Sustainability Statement. Aside from strategic guidance for management of its identified sustainability material matters and climate-related risk, the Board is also committed in advancing the ESG agenda across the organisation.	
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.

Application :	Applied	
Explanation on application of the practice :	As addressing material sustainability risks and opportunities is the responsibility of the Board and Senior Management, board evaluations have been realigned to include the Environmental, Social and Governance ("ESG") considerations and sustainability yardstick to ensure accountability in the performance of the directors against sustainability targets.	
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 4.5- 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	:	

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 colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The NC reviews and recommends to its Board the overall composition of the Board and the Board Committees based on the objective criteria, merit and with due regard of the appropriate size, diversity, required mix of skills, experience, age, cultural background, gender, core competencies, and adequate balance between EDs, Independent Non-Executive Directors ("INEDs"), through its annual review.

The Board undertakes annual evaluation to determine the effectiveness of the Board and its Committees. The Board evaluation comprises a Board Assessment, Board Committees' Assessment, an Individual Assessment and an Assessment of Independence of Independent Directors and the assessment on the level of the financial literacy of members of the Audit and Risk Management Committee.</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
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	:	The Board consist of five (5) members out of which three (3) are INEDs. They constitute 60% of the Board. The independence of each Director is reviewed by the NC on an annual basis. All the INEDs have satisfied the independence criteria as defined under Rule 1.01 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad and they are able to continue to demonstrate their independent judgement and objectivity in the Board's decision-making process for the Company's interest 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.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The tenure of the Independent Directors is as follows:
<table>
<tr><th>No.</th><th>Name</th><th>Date of Appointment</th><th>Tenure (as at March 2026)</th></tr>
<tr><td>1.</td><td>Dato' Khairul Azwan bin Harun</td><td>13 January 2022</td><td>4 years 2 months</td></tr>
<tr><td>2.</td><td>Kunamony A/P S.Kandiah</td><td>6 May 2016</td><td>9 years 10 months</td></tr>
<tr><td>3.</td><td>Ng Kok Hok</td><td>4 June 2021</td><td>4 years 9 months</td></tr>
</table>
The Nomination Committee ("NC") assessed the independence of each independent director annually based on the criteria prescribed under the ACE Market Listing Requirements ("AMLR"). In complying with the criteria set out under the AMLR, the Independent Directors have also declared that they will continue to bring independent and objective judgement to the Board as part of the annual assessment carried out by the NC.
The Board, through the NC, had assessed Ms. Kunamony A/P S.Kandiah ("Ms. Kunamony"), the Senior Independent Non-Executive Director who had served the Company for a cumulative term of more than nine (9) years but not more than twelve (12) years and, concluded that she has fulfilled the criteria under the definition of Independent Director as stated in the AMLR, and thus, she would be able to function as check and balance and bring an element of objectivity to the Board.
Accordingly, the Board agreed to seek shareholders' approval via two-tier voting process at the forthcoming 21st Annual General Meeting to retain Ms. Kunamony as Senior Independent Non-Executive Director of the Company. </td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
<tr><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>
</table>

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	:	

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.

Application	:	Applied
Explanation on application of the practice	:	The Board has adopted Board Diversity Policy of the view that, while it is important to promote boardroom diversity in terms of gender, age and ethnicity, the normal selection criteria based on an effective blend of competencies, skills, extensive experience and knowledge to strengthen the Board remains a priority. The Board Diversity Policy plays an integral role in the selection of candidates for Board membership. Whilst the Board recognises and embraces the benefits of diversity, the Board believes in providing equal opportunities to all based on merit as well as complementing and expanding the skills, knowledge and experience of the Board as a whole. When identifying and assessing the suitability of any candidate for the directorship, the Board (via the NC) selects the suitable candidates based on the "Fit and Proper" standard as detailed in the Directors' Fit and Proper Policy, and will consider the candidate's reputation, educational background, skills, knowledge, expertise, competence and experience that is in line with the Group's business operations, age, time commitment, independence and integrity. As for the Senior Management, the Board is committed to provide fair and equal opportunities and nurturing diversity in the Group. In this respect, all persons, regardless of age, gender, ethnicity, cultural background or other personal factors, with the appropriate experience and qualifications will be considered during recruitment and promotion.
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 5.6
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.

<table>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">Appointments of new Directors are undertaken by the Board as a whole after considering the recommendations of the NC. In arriving at any recommendation for recruitment, the NC takes into account the existing Board composition.

Potential candidates may be proposed by any current Board member, shareholder or senior management personnel or by utilising independent sources such as recruitment firms or through industry associations. In considering potential candidates for appointment, the NC undertakes a thorough assessment of the candidate’s criteria, amongst others, qualifications, skills, knowledge, expertise, experience, competence, integrity, personal attributes and the capability to devote sufficient time and commitment to the role. Detailed roles and responsibilities of the NC pertaining to the recruitment and appointment (including re-election/re-appointment) of Directors are set out in its terms of reference.</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
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	:	Profiles of Directors who are due for retirement and offered themselves for re-election are set out in the Annual Report 2026 of the Company. If there is an appointment of new Director, the Company would make the necessary announcement to Bursa Malaysia Securities Berhad ("Bursa Securities") website, whereby the shareholders of the Company are accessible to the details and disclosure of the new candidate(s) as well as the qualifications, working experience and occupation, directorship in public companies and listed issuers, family issuer, any conflict of interests that he/she has with the listed issuer and details of any interest in the securities of the listed issuer or its subsidiaries via Bursa Securities website. With respect to the re-appointment of the Directors of the Company during the Annual General Meeting, the resolution(s) would be tabled at the Annual General Meeting for shareholders' deliberation and voting.	
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.

<table>
<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 NC comprises wholly INEDs and it is chaired by Ms. Kunamony A/P S.Kandiah, a Senior Independent Non-Executive Director.

The specific responsibilities of the Senior Independent Non-Executive Director and the Terms of Reference of the Nomination Committee ("NC") are set out in the Company's Board Charter and NC Terms of Reference, respectively, both of which are available on the Company's website at https://www.mtouche.com.</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
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	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board acknowledges the importance of boardroom diversity and takes cognisance of the recommendation of the MCCG 2021 to have female directors. The Board established the Board Diversity Policy as set out in the Board Charter of the Company, which is available on the Company's website at https://www.mtouche.com. The Board currently has one (1) female director among its five (5) members, namely Ms. Kunamony A/P S.Kandiah. The Board opined that gender should not be the only basis of evaluation and given the current state of the Group's business and lifecycle, it is more important to have the right mix of skills, knowledge, experience and expertise on the Board rather than to attaining the 30% threshold as stipulated in MCCG 2021.	
		Nevertheless, the Board supports the initiative to include woman representation on the Board to achieve a more gender diversified Board, henceforth, the Board is on the look for potential women Directors and shall appoint additional women Director as and when suitable candidates are identified and when there is a vacancy. No timeframe has been set for the search concerned.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

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	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Board has adopted a Board Diversity Policy and the same has been incorporated in the Board Charter of the Company. However, a specific gender diversity policy for the Board and Senior Management has yet to be developed as the evaluation of candidates for the position at Director and Senior Management level is based on candidates' competency, character, time commitment, integrity and experience in meeting the needs of the Company. Notwithstanding this, the Board will strive to achieve the right balance of diversity in the Company in accordance with the needs of the business. This will be done over time after taking into account the current size, knowledge and experience of the present Board members and Senior Management personnel.	
		The NC will consider gender diversity as part of its future selection of candidates for Board and Senior Management positions and look into increasing women representation on the Board and Senior Management, where and when appropriate.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

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.

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.		
Application	:	Applied
Explanation on application of the practice	:	The Board undertakes annual evaluation to determine the effectiveness of the Board and its Committees. The Board evaluation comprises a Board Assessment, Board Committees' Assessment, an Individual Assessment and an Assessment of Independence of Independent Directors and the financial literacy test of the Audit and Risk Management Committee Members. The results of the assessment would form the basis of the NC's recommendation to the Board for the re-election of Directors at the next Annual General Meeting. Based on the annual assessment conducted, the NC was satisfied with the existing Board composition and concluded that each Director has the requisite competence, skills, time commitment and experience to serve on the Board and has sufficiently demonstrated their commitment to the Company in terms of time and participation during the year under review, and recommended to the Board the re-election of retiring Directors at the Company's forthcoming Annual General Meeting. All assessments and evaluations carried out by the NC in discharging its functions were properly documented.
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 7.1
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 adopted a Remuneration Policy to support the Directors and Key Senior Management in carrying out their responsibilities and fiduciary duties in steering the Group to achieve its long-term goals and enhance shareholders' value. The Board's objective in this respect is to offer a competitive remuneration package in order to attract, motivate and retain persons of high calibre who will manage and drive the Company's success. The Remuneration Policy, which would be periodically reviewed by the RC prior to making its recommendations to the Board for approval. In its review, the RC considers various factors including the Non-Executive Directors ("NEDs")' fiduciary duties, time commitments expected of them and the Company's performance. The Board, as a whole, determines the remuneration of the Directors and each individual Director is required to abstain from discussing his/her own remuneration. The RC is guided by market norms and industry practices when making recommendations for the compensation and benefits of Directors and Senior Management. The RC recommends the remuneration for Directors and Senior Management to the Board's approval, which thereafter, the fees and benefits for Directors will be presented at the Annual General Meeting for shareholders' approval. The remuneration policy set out in the Board Charter of the Company, which is available on the Company's website at https://www.mtouche.com.
Explanation for departure	:	

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

Application	:	Applied
Explanation on application of the practice	:	The Board has established a RC which comprises wholly of Independent Non-Executive Directors. The RC reviews and recommends to the Board annually the Board's remuneration package and/or reward payments that reflect their respective contributions for the year, and which depend on the performance of the Group, achievement of the goals and/or quantified organisational targets as well as strategic initiatives set at the beginning of each year. The RC has written Terms of Reference which deals with its authority and duties, which are disclosed on the Company's website at https://www.mtouche.com.
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 remuneration of Directors on a named basis (including the components of directors' fees, salary, bonus, benefits in-kind and other emoluments) from the Company and its subsidiaries during the financial period ended 31 March 2026 are disclosed in the Corporate Governance Overview Statement of the Annual Report 2026.

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	Dato' Khairul Azwan bin Harun	Independent Director	90	8	Input info here	Input info here	Input info here	Input info here	98	90	8	Input info here	Input info here	Input info here	Input info here	98
2	Kunamony A/P S.Kandiah	Independent Director	90	9	Input info here	Input info here	Input info here	Input info here	99	90	9	Input info here	Input info here	Input info here	Input info here	99
3	Ng Kok Hok	Independent Director	90	9	Input info here	Input info here	Input info here	Input info here	99	90	9	Input info here	Input info here	Input info here	Input info here	99
4	Tang Boon Koon	Executive Director	686	Input info here	Input info here	74	Input info here	189	948	686	Input info here	Input info here	74	Input info here	189	948
5	Chen Huei Ping	Executive Director	Input info here	Input info here	297	33	Input info here	133	463	Input info here	Input info here	297	33	Input info here	133	463
6	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
7	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
8	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
9	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
10	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
11	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
12	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
13	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
14	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here
15	Input info here	Choose an item.	Input info here	Input info here	Input info here	Input info here	Input info here	Input info here	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
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.

Application :	Not applicable - all members of senior management are members of the board	
Explanation on application of the practice :		
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

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	:	

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	:	The ARMC consist of three (3) members, who are all Independent Non-Executive Directors. The ARMC is led by Mr. Ng Kok Hok, who is distinct from the Chairman of the Board. The Terms of Reference for ARMC is made available on the Company's website at https://www.mtouche.com.	
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.

Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	None of the Board members are former key audit partners of the Company. Currently, the TOR of the ARMC had indicated that requires a former key partner of the external audit firm to observe a cooling-off period of at least three (3) years before being appointed as a member of the ARMC. The ARMC shall observe and practice the said application in the event that a former external audit partner is appointed to the Board of the Company. The requirement of cooling off period for former key audit partners before appointed as a member of ARMC is set out in the TOR of the ARMC.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:	Please explain the measure(s) the company has taken or intend to take to adopt the practice.	
Timeframe	:	Choose an item.	

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 :	An annual assessment of the competency and independence of the external auditors was conducted by the ARMC. In assessing the external auditors' performance and suitability, the ARMC considered, inter-alia, the independence, objectivity, professionalism, quality of services, sufficiency of resources and communication and interaction with the external auditors. The ARMC received assurance from the external auditors confirming that they are, and have been, independent throughout the conduct of the audit engagement with the Company in accordance with the independence criteria set out in the By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accounts. Based on the annual assessment conducted on the external auditors' performance, the ARMC recommended to the Board for the re-appointment of Messrs. UHY Malaysia PLT as the external auditors of the Company for the ensuing year for shareholders' approval at the forthcoming Annual General Meeting of the Company.	
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	:	Adopted
Explanation on adoption of the practice	:	The ARMC comprises wholly of Independent Non-Executive Directors.

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 :	All members of the ARMC are financial literate and assist the Board to oversee and scrutinise the process and quality of the financial reporting and ensure accuracy, adequacy and completeness of the report, as well as in compliance with the relevant accounting standards. The qualification and experience of the individual ARMC members are disclosed in the Profile of Directors in the Annual Report 2026. All members of the ARMC undertake continuous professional development and have annual discussion with the external auditors on financial reporting development to keep themselves abreast of the relevant developments in accounting and auditing standards, practices and rules. A summary of training programs, conferences and seminars attended by ARMC members during the financial year under review is set out 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 10.1
The board should establish an effective risk management and internal control framework.

<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 has established a risk management and internal control framework as set out in the Statement on Risk Management and Internal Control. This framework together with the system of internal control are designed to oversee the risks management of the Company and engaged an external consultant to assist the Company in identifying, assessing and managing the risks in areas that are applicable to the Company's business and ensure that the risk management process in place and functioning effectively.

The ARMC oversees the risk management of the Group and advises the Board on areas of high risk faced by the Group and the adequacy of compliance and control throughout the organisation. The ARMC also reviews the action plan implemented and makes relevant recommendations to the Board to manage residual risks.

The Company has engaged an external consultant to assist the ARMC in discharging its duties and responsibilities in respect of reviewing the adequacy and effectiveness of the Group's risk management and internal control systems.

Further details can be found in the Statement on Risk Management and Internal Control in the Annual Report 2026.</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
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 Statement on Risk Management and Internal Control in the Annual Report provides the overview of the state of risk management and internal control framework adopted by the Company during the financial period ended 31 March 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.

Application	:	Adopted
Explanation on adoption of the practice	:	The Risk Management Committee was established on 24 November 2022 and the Board resolved to change the name of Audit Committee to Audit and Risk Management Committee. The ARMC consist of three (3) members, who are all Independent Non-Executive Directors. The Terms of Reference for ARMC is made available on the Company's website at https://www.mtouche.com.

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.

<table>
<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 Board always places significant emphasis and sound internal controls which are necessary to safeguard the Group’s assets and shareholders’ investment.

The Board has outsourced the internal audit (“IA”) function to an independent professional service provider, namely Kloo Point Risk Management Services Sdn. Bhd. (“Kloo Point”) to provide an independent appraisal over the system of internal control of the Group and reports directly to the ARMC. The responsibilities of the Internal Auditors include providing independent and objective reports on the state of internal controls and the significant operating units in the Group to the ARMC, with recommendations for improvement to the control procedures, so that remedial actions can be taken in relation to weaknesses noted in the systems.

During the financial year under review, the internal auditors have conducted review on the Group in accordance to the IA Plans, which have been approved by the ARMC. The Internal Auditors are also required to perform periodic testing of the internal control systems to ensure that the system is robust.

Details of the IA function are set out in the ARMC report in the Annual Report 2026.</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
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 Company has outsourced the Internal Audit Function to Kloo Point Risk Management Sdn. Bhd. ("Kloo Point") which has three (3) personnel with relevant qualifications and/or experience in internal auditing as of 31 March 2026. The internal audit function is independent of the activities it audits and carries out its work in accordance with the International Professional Practices Framework of the Institute of Internal Auditors, enshrined in the Internal Audit Charter to confirm the Internal Audit's independence and has sufficient resources to carry out these duties. Kloo Point's engagement Director in charge of the Group's internal audit is Mr. Khor Ben Jin, a fellow member of the Association of the Chartered Certified Accountants, United Kingdom (FCCA), Chartered Accountant of Malaysian Institute of Accountants (MIA), Certified Internal Auditor, United States of America (CIA) and Chartered Member of the Institute of Internal Auditors Malaysia (CMIIA). The engaging partner and team are free from any relationships or conflict of interests with the Company, to ensure the Internal Auditors' objectivity and independence are not impaired. During the financial period ended 31 March 2026, the internal audit of the Group was carried out in accordance with a risk-based audit plan, which was prepared in accordance with International Standards for the Professional Practice of Internal Auditing and approved by the ARMC. The information on the internal audit function is available in the ARMC Report of this Annual Report 2026.
Explanation for departure	:	

<table>
<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 12.1
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 being transparent and accountable to the Company's stakeholders and acknowledges the continuous communication between the Company and stakeholders would facilitate mutual understanding of each other's objectives and expectations. As such, the Board consistently ensures prompt and timely dissemination of information to the shareholders and the investors, for them to make informed investment decisions. The supply of clear, comprehensive and timely information to the stakeholders via various disclosures and announcements, including quarterly and annual financial results provide stakeholders and investors with up-to-date financial information of the Group. All these announcements and other information about the Company are available on the Company's website and accessible to the shareholders, investors and the public. In addition, the Directors engage with shareholders at least once a year during the Annual General Meeting to understand their needs and seek their feedback.	
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 12.2

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

<table>
<tr><td>Application :</td><td colspan="2">Not applicable – Not a Large Company</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 13.1
Notice for an Annual General Meeting should be given to the shareholders at least 28 days prior to the meeting.

<table>
<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 Notice of the Company Twentieth Annual General Meeting ("20th AGM") was issued on 28 January 2025 and the 20th AGM was held on 26 February 2025, which more than 28 days' notice period was provided.

In 2026, the Notice of Twenty-First Annual General Meeting ("21st AGM") was sent to the shareholders at least 28 days before the 21st AGM, in advance of the 21-days requirement under the Company's Constitution, the Companies Act, 2016 and the Listing Requirements.

This allows the shareholders to make the necessary arrangements to attend and participate in person or through corporate representatives, proxies or attorneys. It also enables the shareholders to consider the resolutions and make an informed decision in exercising their voting rights at the general meeting.</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
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	:	At the 20th AGM of the Company held on 26 February 2025, all the Directors, amongst them, three (3) directors were the Chairman of Board Committees, Senior Management and External Auditors, were present in person to engage directly with shareholders, and be accountable for their stewardship of the Company at the general meeting.	
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.

Application	:	Applied	
Explanation on application of the practice	:	The 20th AGM of the Company was held fully virtual and the shareholders were able to participate the meeting remotely via live streaming webcast and vote using Remote Participation and voting ("RPV") facilities provided by ShareWorks Sdn. Bhd. via website at https://rebrand.ly/mToucheAGM. A step-by-step administrative guide was issued to assist the shareholders on the registration, participation and voting using the RPV. Keeping in line with the advent of technology, electronic poll voting system was put in place during the 20th AGM held on 26 February 2025 to facilitate conduct of the meeting. Voting results of the 20th AGM were verified by the Independent Scrutineers, upon which the Chairman of the Meeting declared whether the resolutions were carried.	
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 13.4

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.

<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.</td></tr>
<tr><td>Application :</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The 20th AGM of the Company was held on 26 February 2025 on fully virtual basis and shareholders were provided with sufficient opportunity to pose questions to the Board via "Q&A" panel during the meeting.

The Directors have responded to relevant questions posted by shareholders at the meeting with stipulated time, and all other relevant questions would be collected throughout the session and replied later through shareholders' registered e-mail address.</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 13.5
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.

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.		
Application	:	Applied
Explanation on application of the practice	:	The 20th AGM was held on 26 February 2025 on a fully virtual basis through live streaming webcast and RPV facilities. The forthcoming 21st AGM will be conducted on a hybrid basis through physical venue, live streaming webcast and RPV facilities. The administrative guide of the 21st AGM as well as the detailed registration and voting procedures will be shared with shareholders and the same will also be published on the Company's website. The RPV facilities enables shareholders to attend, participate, post questions and vote remotely without physically attending the meeting. Questions received during the live steam webcast will be answered by the Directors and the Management during the meeting or subsequent to the meeting via registered e-mail address. Voting procedures will be explained at the meeting and an independent scrutineer will be appointed to validate the votes. Votes cast, for or against and the respective percentages, on each resolution will be displayed on the screen and subsequently announced to Bursa Securities.
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 13.6
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 :	The Board acknowledges the requirement of the MCCG 2021 to circulate the minutes of the general meeting to shareholders no later than 30 days business days after the general meeting. The minutes of 20th AGM was published onto the Company's website within 30 business days after the meeting. The Company will take necessary action to publish the minutes of the 21st AGM in the Company's website which is accessible to all shareholders and the public.	
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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