CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	9296
COMPANY NAME	**:**	RCE CAPITAL 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 of RCE Capital Berhad (the "Company") is responsible for the oversight of the Company's business and affairs. The Board has overall responsibility for promoting the sustainable growth and financial soundness of the Company. The Directors are aware of their responsibilities to shareholders and stakeholders for creating and delivering sustainable value and long-term success through the Board's leadership and management of the Group's business. As a cohesive team, the Directors set the values and standards of the Group and ensure that the strategic plan of the Group supports long-term value creation and includes strategies on economic, environmental and social considerations underpinning sustainability. The Board provides oversight and evaluates the performance of the Chief Executive Officer ("CEO") and Deputy CEO, thereby ensuring effective management to safeguard the Group's assets and enhance shareholders' value. To support the Board in fulfilling its responsibilities and functions, it has delegated certain responsibilities to the Board Committees namely, Audit Committee, Nomination & Remuneration Committee ("N&R Committee"), Employees' Share Scheme Committee and Sustainability Management Committee to ensure that a good corporate governance framework is in place within the Group. The Board has clearly demarcated the day-to-day operational functions of the Management and the overall responsibilities of the Board through the Board Charter and other governance documents. The Company had in place a Delegation of Authority and Authority Limit ("DAAL") Policy with the objective to establish a sound framework of authority and accountability within the Group, which applies to all employees of RCE Group to uphold the value of good corporate governance, accountability, transparency and integrity. The DAAL Policy governs the operations of the Group within a set limit and the delegation of authority limits to key functional areas within the Group.

	The following paragraphs describe the Board's role in discharging its key fiduciary duties, leadership functions and responsibilities: (1) The Board plays an active role in the development of the Group's strategy, and monitoring of its performance and implementation. The annual budget and strategy of the Group were presented to the Board at its meeting held in May 2025. In November 2025, the Board reviewed the year-to-date results against the budget and strategy including financial performance of the Group. Progress was monitored against the performance targets as approved by the Board. The Management, led by the CEO is responsible for the day-to-day operations of the Group's business activities. The CEO is supported by the Deputy CEO and a Management Committee team who meet monthly to review and discuss the Group's operational and financial results. The Board exercised oversight through quarterly review and deliberated on the Group's performance, Management's proposal, as well as challenged the Management's views and assumptions as necessary prior to the approval. (2) The Board continues to maintain and regularly review the adequacy and effectiveness of the Group's system of internal control and risk management processes to ensure, as far as possible, the protection of the Group's assets and its shareholders' investments. For this purpose, the Company had put in place a Risk Management Policy. The Company's Risk Management Committee comprising members with risk and business management knowledge and experience, oversees the implementation of risk management policies and strategies approved by the Board. It monitors and manages the principal risk exposures by ensuring that Management has taken the necessary steps to mitigate such risks and recommends action where necessary. The Risk Management Committee advises the Audit Committee on areas of high risk and the adequacy of compliance and control procedures throughout the Group as well as assisting the Board to fulfil its responsibilities with regard to risk governance and risk management in order to manage the overall risk exposure of the Group. The Risk Management Committee is also responsible for overseeing the compliance with regulatory requirements. Reports of the Risk Management Committee are presented to the Audit Committee which in turn will brief the Board on its findings, if so required on quarterly basis. Key risks deliberated by the Risk Management Committee during the financial year include, amongst others, credit risks, operational risks, technology and cyber risks, fraud risks, regulatory and

	compliance risks, liquidity, cash flow and reputational risks, and corruption risks. (3) The Board through the N&R Committee is responsible to ensure that there is an orderly succession planning within the Group. The Terms of Reference of the N&R Committee outlines its responsibilities on selection and assessment of Board members and Managing Director/Executive Director/Chief Executive/ Deputy Chief Executive. On-going succession planning and training which are aligned to the organisation's objectives are put in place to ensure smooth management transition in the Group. The succession plan covers identification of internal and/or external candidates for leadership and management role so that the Board and Management team comprise high calibre people with the necessary and desirable experience and competencies that best meet the Group's needs. The criteria used to assess potential successors are formulated based on the Company's business strategies, corporate culture as well as diversity. Adequate resources and time will be provided to the selected employees for development and mentoring. (4) The Board as a whole, together with Senior Management, promote good corporate governance culture within the Group which reinforces ethical, prudent and professional behaviour. With the enforcement of the corporate liability provision under Section 17A of the Malaysian Anti-Corruption Commission Act 2009 ("MACC Act") and the subsequent amendments to the Main Market Listing Requirements ("Listing Requirements") by Bursa Malaysia Securities Berhad ("Bursa Securities") to encapsulate anti-corruption measures, the Company had strengthened its internal processes to ensure that it is equipped with adequate procedures as recommended by the Prime Minister's Department. These included putting in place a Compliance Framework for Corporate Liability Law and the Anti-Bribery and Corruption Policy, Code of Conduct for Business Partners and gift/hospitality record form, in order to provide the Group with a measure of assurance and a defence against corporate liability for corruption under Section 17A of the MACC Act. To foster a culture of integrity and compliance, employees undergo comprehensive anti-bribery and corruption compliance training as part of their on-boarding process. Subsequently, regular training and/or test sessions are conducted to reinforce ethical practices and ensure employees are equipped to fulfill their responsibilities effectively. In addition, certain repeated and/or customised training may be recommended to any employee or operating unit, if deemed necessary based on circumstantial requirements. The Group's business partners are also required to conduct business in the manner set out in the Code of Conduct for Business Partners.

	To further strengthen its internal processes, the Company had also adopted Anti-Money Laundering, Countering Financing of Terrorism, Proliferation Financing and Targeted Financial Sanctions Policies & Procedures ("AMLA P&P"), which sets out the guidelines for compliance with relevant regulatory requirements concerning the prevention, detection and protection in safeguarding the Group from money laundering, terrorism financing, proliferation financing or other criminal activities. The AMLA P&P was reviewed and updated in February 2025 to incorporate revisions in regulatory guidelines and requirements to ensure consistency with current practices. The Anti-Bribery and Corruption Policy, Code of Conduct for Business Partners and gift/hospitality record form are available on the Company's website at www.rce.com.my.	
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 Chairman of the Board is responsible for the leadership and governance of the Board, ensuring its effectiveness, orderly conduct and smooth functioning of the Board. The responsibilities of the Chairman include, amongst others, the following: (a) to lead the Board and ensure its effectiveness of all aspects of its role; (b) to lead the Board in establishing and monitoring good corporate governance practices in the Group; (c) to ensure the efficient organisation and conduct of the Board's function and meetings and ensure that Board members receive complete and accurate information in a timely manner to facilitate decision-making; (d) to set the Board meeting agenda and facilitate the effective contribution of all Directors at Board meetings. This includes encouraging active participation by all Directors and allowing dissenting views to be freely expressed; (e) to act as facilitator at Board meetings and to ensure that no Board member, CEO or Management member dominates discussion; (f) to promote constructive and respectful relations between Directors, and between the Board and Management; (g) to provide guidance and mentoring to the CEO; (h) to ensure the process of Board evaluation is conducted; (i) to ensure that general meetings support meaningful engagement between the Board, Senior Management and shareholders; and (j) to ensure effective communication with shareholders and relevant stakeholders and that their views are communicated to the Board as a whole.

	The roles and responsibilities of the Chairman have been clearly specified in the Board Charter, which is available on the Company's website at www.rce.com.my. The Board was satisfied with the performance of the Chairman of the Board. The finding of the annual Board evaluation conducted for the financial year ended 31 March 2026 affirmed the Chairman's effective leadership in managing boardroom dynamics by providing an open environment that encouraged participation and active debate amongst Directors and ensuring that there was continued focus on addressing critical matters and issues.	
Explanation for departure :		
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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 Board is chaired by Encik Shahman Azman who is a Non-Independent Non-Executive Chairman while the management of the Company lies with the CEO, Mr. Loh Kam Chuin. The roles of the Chairman and CEO are separated with clear distinction of responsibility between them to ensure that there is a balance of power and authority so that no one has unfettered powers of decision. The division of responsibilities between the Chairman and CEO also ensures sufficient time commitment of the Chairman and CEO to allow effective discharge of their respective duties. The Chairman is responsible for instilling good corporate governance practices and the leadership, effectiveness and conduct of the Board, while the CEO is overall responsible for the day-to-day running and management of the Group's operations and businesses and implementation of Board's policies and decisions. The CEO leads the Management team in carrying out the Company's strategy and meets the Management members regularly to discuss and resolve operational issues. The roles of Chairman and CEO are clearly defined in the Company's Board Charter.	
Explanation for departure :		
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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="3">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 colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2">The Chairman of the Board is not a member of the Audit Committee and N&R Committee.

The Board Charter of the Company stipulates that the Chairman of the Board should not be a member of the Audit Committee and N&R Committee. Accordingly, the Chairman of the Board shall not be invited to any Audit Committee meetings or N&R Committee meetings.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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</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.

Application	:	Applied
Explanation on application of the practice	:	The Board is supported by suitably qualified Company Secretaries under Section 235 of the Companies Act 2016 ("Act") who are experienced, competent and knowledgeable. They play an advisory role and are source of information and advice to the Board and its Committees on issues relating to the Company's Constitution, Board policies and procedures, corporate governance matters, compliance with laws, rules, procedures, codes, guidelines, legislations and regulations affecting the Group. The Company Secretaries provide valuable insights and guidance, ensuring that the Board operates in alignment with regulatory requirements and best practices. All Directors have unrestricted access to the advice and services of the Company Secretaries to ensure effective functioning of the Board and its Board Committees, and adherence to Board policies and procedures at all times. The Company Secretary attends all Board and Board Committees meetings, ensuring that Board procedures and policies are met and is responsible for the proper recording of the meetings minutes. He is accountable to the Board, through the Chairman, on all matters relating to proper functioning of the Board and works closely with the Chairman to manage the flow of information between the Board, its Committees and Management across the Group. The Company Secretaries also play an important role in assisting the Chairman and the Board in the conduct of general meetings. During the financial year, the 71st Annual General Meeting ("AGM") of the Company was successfully conducted on 10 September 2025 in compliance with the Company's Constitution as well as the relevant laws, regulations and guidelines. The Company Secretaries constantly keep themselves abreast of the evolving capital market environment, regulatory changes and developments in corporate governance through attendance at relevant conferences and training programmes. This commitment to continuous learning ensures that they remain well-informed and are equipped to provide informed guidance to the Board on emerging issues and best practices. The Board is satisfied with the performance and support by the Company Secretaries to the Board in discharging its functions.

<table>
<tr><td></td><td colspan="2">Further details on the role of the Company Secretaries are set out in the Company’s Board Charter.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
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<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>
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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	:	The Board meetings (including Board Committees meetings) are planned in advance prior to the commencement of each new calendar year and the schedule is circulated to the Directors well in advance to enable them to plan ahead. Board Committees meetings are conducted separately from the Board meetings to enable objective and independent discussion during the meetings. Board members are given at least seven (7) days' notice before any Board meeting is held. As a best practice and to allow ample time for Directors to study and evaluate the matters to be discussed and where necessary, to obtain further information and explanations to facilitate informed decision making, full agenda and comprehensive Board papers are circulated to all Directors at least five (5) business days in advance of each Board and Board Committees meeting. Occasionally, the Board and Board Committees meetings may be called at a shorter notice when critical decisions need to be made. Board papers are disseminated through a paperless platform, enabling Directors to access meeting materials conveniently from their tablet devices, regardless of their location. This accords enhanced mobility, document e-storage, cost and time savings and improved convenience in accessing meeting papers. This also enhances the Group's corporate responsibility in responding to environmental initiatives by reducing paper consumption. Senior Management members are invited to attend the Board and Board Committees meetings to brief and provide comprehensive explanation on pertinent issues. Professional advisers appointed by the Company for corporate proposals would also be invited to render their advice and opinion to the Directors. The Directors, whether collectively as a Board or in their individual capacity, have the liberty to seek external and independent professional advice, if so required by them, in furtherance of their duties at the Company's expense. The deliberations and decisions at Board and Board Committees meetings are well documented in the minutes, including matters where Directors abstained from voting and deliberation. The Company Secretary communicates to the Management the matters arising from the Board and Board Committees meetings via circulation of draft

	minutes of meetings for appropriate actions to be taken and for updating at the subsequent meeting. The minutes of meetings are circulated to all Directors and Board Committees members for perusal prior to confirmation at the next meetings. The signed minutes are properly filed and kept.	
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 sets out the role, functions, composition, operation and processes of the Board as well as the matters that the Board may delegate to the Board Committees, all of which operate within their respective defined terms of reference, and the Managing Director/CEO and Management. The Board Charter provides guidance to the Board members and Senior Management in performing their duties and responsibilities based on the key values and principles as committed, to uphold the value of good corporate governance in the Company. It also assists the Board in assessment of its own performance and that of its individual Directors. There is a formal schedule of matters reserved for the Board's consideration and decision which is set out in the Board Charter and these matters are communicated widely throughout the Management. Additionally, the DAAL Policy put in place by the Company clearly delineates the relevant matters and applicable limits, including those reserved for the Board's approval and those which the Board may delegate to the CEO and Senior Management. The Board will periodically review and update the Board Charter in accordance with the needs of the Company and any regulations that may bring an impact in the corporate governance practices of the Company and the responsibilities of the Board in discharging its governance function. The Board Charter is available on the Company's website at www.rce.com.my.
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	:	In discharging their duties and responsibilities, the Directors are guided by a high standard of ethical behaviour in accordance with the Directors' Code of Conduct and Ethics. The Directors' Code of Conduct and Ethics provides principles and standards relating to Directors' duties and serves as a guideline for the Board to act in the best interest of the Group, and fulfil their fiduciary obligations to all its stakeholders. It covers, amongst others, the areas of transparency, integrity, responsibility, conflict of interest ("COI"), anti-corruption/bribery, confidentiality, insider trading, anti-money laundering, proper use of the Company's assets, fair dealing and anti-competition, and compliance with laws, rules and regulations. The Directors are also required to immediately report any concern about possible/actual breaches of the Directors' Code of Conduct and Ethics by any Director to the Chairman of the Board. In upholding high standards of business, professional and ethical conduct, the Directors also take cognisance of the requirements under the Guidelines on Conduct of Directors of Listed Corporations and Their Subsidiaries issued by the Securities Commission Malaysia. The Code of Conduct and Ethics for the employees of the Group set out in the Company's Employee Handbook prescribes the core values and principles, and ethical standards of conduct expected from the employees which include provisions on employment practices, COI, confidentiality and privacy, commitment and diligence. All employees are also guided by a range of supporting internal policies and guidelines that apply to all companies within the Group. The Group remains steadfast in its commitment to fostering a culture of integrity and zero tolerance towards bribery and corrupt practices across the organisation. An Anti-Bribery and Corruption Policy was adopted which requires RCE Group's Directors, employees and associated persons to uphold the highest standards of business ethics by refraining

	from any involvement in corruption, bribery, fraud or facilitation payments. They are also prohibited from giving or receiving gifts that will compromise or be perceived to compromise their ethics, integrity and objectivity in carrying out their duties. The Company had also put in place a Code of Conduct for Business Partners to provide fundamental guiding principles to business partners on their conduct of business with the Group. It covers principles on compliance with laws and regulations, anti-corruption/bribes/gifts, COI, anti-trust and fair competition, confidential information, insider trading, anti-money laundering and counter financing terrorism. By adhering to these guiding principles, business partners help promote a culture of integrity and accountability across the Group's business ecosystem. The Board has adopted AMLA P&P which sets out the guidelines for compliance with relevant regulatory requirements concerning the prevention, detection and protection in safeguarding the Group from money laundering, terrorism financing, proliferation financing or other criminal activities. The Board has also adopted a COI Policy to ensure that any actual, potential or perceived COI involving Director or Key Senior Management are properly managed. It provides clear guidance for identifying, disclosing and managing COI involving Director or Key Senior Management. The policy also expands the Audit Committee's scope in reviewing COI situations and the measures taken to resolve or mitigate such conflicts. To support the Audit Committee in its responsibility of reviewing COI, all Directors and Key Senior Management are required to submit an annual declaration of COI. This aids in identifying, assessing, reporting, tracking, and managing potential or actual COI. The Directors' Code of Conduct and Ethics, Anti-Bribery and Corruption Policy, and Code of Conduct for Business Partners are 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
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 established a whistleblowing policy ("Whistleblowing Policy") to provide an avenue for employees and stakeholders to report genuine concerns about malpractices, unethical behaviour, misconduct, criminal offences, miscarriage of justice, endangerment of an individual's health and safety or failure to comply with regulatory requirements without fear of reprisal, discrimination or adverse consequences. Confidentiality of the matters raised and the identity of the whistleblowers are protected under the policy. The Company's whistleblowing mechanism is administered by the Internal Audit Function and overseen by the Audit Committee. Any concerns raised will be investigated and the outcome will be reported to the Audit Committee. If a violation is determined at the conclusion of an investigation, effective remedial action commensurate with the severity of the offence will be taken. Necessary steps will also be implemented to prevent similar situation from arising. The Whistleblowing Policy will be reviewed by the Board at least once every 3 years, or in accordance with the needs of the Company and any new regulations that may have impact to stakeholders affected by this policy. The Internal Audit Function maintains records of the date and content of report they received from various whistleblowing reporting channels and the records are tabled to the Audit Committee on a quarterly basis. Dedicated whistleblowing email address and hotline are 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
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, together with the Management, remains committed in integrating sustainability opportunities and risks, as well as economic, environmental, social and governance ("ESG") considerations, into the Group's strategic planning and risk management processes. During the financial year, the Board continued to provide oversight on sustainability governance, taking responsibility for setting the Group's sustainability direction and ensuring alignment with long-term value creation objectives. The Group's sustainability governance and oversight structure is as follows: Board of Directors Sustainability Management Committee Sustainability Working Committee The Board is ultimately accountable for overseeing sustainability matters of the Group. It ensures that the development and implementation of the strategic plan for the Group is effective and takes into account sustainability considerations. The Board has oversight on the materiality of risks and how they should be addressed across the Group's business through the development of long-term strategies, policies, processes and initiatives to address key sustainability risks and opportunities. The Board also reviews and approves sustainability statement as part of the publication of the Company's Annual Report, ensuring that disclosures are transparent, comprehensive and aligned with regulatory expectations. The Board's responsibility in promoting sustainability is

	also reflected in the Board Charter which is available on the Company's website at www.rce.com.my. The Board is supported by the Sustainability Management Committee ("SMART") which is led by the Chairman, Encik Shahman Azman and comprising a Director, CEO, Deputy CEO, Company Secretary and Chief Financial Officer. SMART is responsible for the overall sustainability matters of the Group and assists the Board in overseeing sustainability initiatives and performance, and ensuring the Group's strategies, goals and principles are aligned with its commitment towards sustainability. SMART also oversees the formulation, implementation and effective management of the Group's sustainability strategies. In discharging its duties, SMART reviews the sustainability commitments, performance and endorses the operational initiatives formulated to drive the progressive achievement of the Group's sustainability objectives, with progress and key developments escalated to the Board accordingly. A Sustainability Working Committee consists of Management team members has been set up to support SMART to identify, assess, and manage sustainability risks and opportunities, in addition to implementing and monitoring related ESG initiatives in a regular manner.	
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 Board recognises that meaningful stakeholder engagement is essential to advancing the Group's sustainability journey. During the financial year, the Company continued to strengthen its stakeholder engagement efforts by ensuring that communication with key stakeholders groups, including business partners, investors and analysts, financiers, sales team, employees, government and regulators, customers, suppliers and community, is conducted in a comprehensive, timely and transparent manner. The Group has various engagement channels with its internal and external stakeholders, which include but not limited to physical and virtual meetings, teleconferencing or emails through investor relation interactions and periodical publication of ESG initiatives on the Company's official website or social networking site. The Sustainability Statement in the Annual Report 2026 of the Company which is available on the Company's website at www.rce.com.my, provides a comprehensive description of the Group's stakeholders' engagements, sustainability management and performance, as well as insights into the Group's ESG strategies, initiatives, commitments and 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 4.3
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 is kept abreast via SMART of pertinent sustainability issues relevant to the Group. Whilst the Board is apprised of the progress of the Group's sustainability priorities and initiatives, the Board is also mindful of the need to keep pace with external developments. By maintaining awareness of evolving sustainability trends and best practices, the Board ensures that the Group remains proactive and responsive to emerging challenges and opportunities in the broader sustainability landscape. Directors are encouraged to attend training, webinars and any professional development programmes in relation to sustainability matters relevant to the Group and its business, as a way to stay abreast of sustainability developments and enhance their ESG competency. During the financial year, the Directors attended an in-house briefing by an external advisor on "IFRS Sustainability Disclosure Standards" to enhance the Directors' understanding of evolving sustainability-related reporting requirements. By fostering a culture of continuous learning and engagement, the Board enhances its capacity to effectively navigate sustainability challenges and capitalise on opportunities for long-term value creation.	
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	:	The Board, through the N&R Committee, conducted an internal Board evaluation for the financial year ended 31 March 2026 which took into consideration ESG criteria as part of the evaluation questionnaire to assess the Directors' awareness and knowledge of current and emerging ESG issues, impacts, risks, opportunities and trends that are relevant to the Group and its business. The N&R, through the annual appraisal process, also assessed the CEO and Deputy CEO on their overall sustainability management in meeting the Group's sustainability targets. The compensation of the CEO and Deputy CEO is tied to both financial and non-financial metrics, encompassing short- and long-term ESG goals, sustainability targets and the Group's overall performance in managing sustainability risks and opportunities. The performance evaluation of Senior Management is aligned with the Group's core values, which include sustainable strategies, priorities and targets predetermined by the Board and Management. Key performance indicators ("KPIs") related to ESG are embedded within the Group wide annual appraisal process to ensure accountability in delivering the Group's sustainable strategies and targets. The results of the evaluation would assist in identifying the necessary ESG training to enhance the Board and Senior Management's ESG knowledge, thus contributing to sustainability ambitions. The N&R Committee has assessed and agreed that the Board is knowledgeable and understands the sustainability issues relevant to the Group. The CEO, Deputy CEO and their management team have adequately addressed ESG risk considerations towards attaining the Company's ESG goals and objectives.
Explanation for departure	:	

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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	:	Adopted
Explanation on adoption of the practice	:	The Sustainability Management Committee ("SMART") is entrusted with overseeing the Group's overall sustainability agenda. Its key responsibilities include formulating and executing sustainability strategies, developing and monitoring action plans and initiatives, and identifying, assessing and managing material sustainability risks and opportunities. SMART oversees the sustainability efforts and advises the Board on sustainability related matters, with the support of a Sustainability Working Committee, which is led by the CEO and assisted by various function heads.

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.

Application	:	Applied
Explanation on application of the practice	:	The N&R Committee conducts annual review of the composition of the Board and tenure of each Director to ensure appropriate diversity of skills, gender and attributes. The Constitution of the Company provides that all Directors shall retire from office at least once every three (3) years and that at every AGM, one-third of the Directors for the time being or if the number is not three (3) or a multiple of three (3), then the number nearest one-third shall retire from office and shall be eligible for re-election. The Constitution further provides that those Directors appointed to fill a casual vacancy or as an addition to the Board shall hold office only until the next AGM and they may offer themselves for re-election. Retiring Directors who are seeking re-elections at the forthcoming AGM are subject to Directors' performance assessment overseen by the N&R Committee. In line with paragraph 15.01A of the Listing Requirements, the Company has adopted a formal Directors' Fit and Proper Policy. The Directors' Fit and Proper Policy serves as a practice guide for the appointment and re-election of Directors to assist N&R Committee and the Board to discharge their duties and functions in the Board's nomination and re-election process of Directors. The Directors' Fit and Proper Policy is available on the Company's website at www.rce.com.my. In May 2026, the N&R Committee after taking into account the satisfactory performance and contributions of the following Directors based on the outcome of the N&R Committee's review for the assessment period from 1 April 2025 to 31 March 2026, and being satisfied with their fitness and propriety with reference to the Directors' Fit and Proper Policy adopted by the Company, recommended their re-election for the Board's consideration: (1) Mr. Thein Kim Mon (2) Mr. Lum Sing Fai Mr. Thein Kim Mon and Mr. Lum Sing Fai had also submitted to the Company their fit and proper confirmation.

	Based on the recommendation of the N&R Committee, the Board resolved to recommend the re-election of Mr. Thein Kim Mon and Mr. Lum Sing Fai at the forthcoming 72nd AGM 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
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.

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>The Board composition as at 31 March 2026 was as follows:
<table>
<tr><th>Designation</th><th>No. of Directors</th><th>Percentage (%)</th></tr>
<tr><td>Non-Independent Non-Executive Director</td><td>3</td><td>43</td></tr>
<tr><td>Independent Non-Executive Director</td><td>4</td><td>57</td></tr>
<tr><td>Total</td><td>7</td><td>100</td></tr>
</table>

During the financial year, Ms. Tracy Chen Wee Keng was appointed as an Independent Non-Executive Director of the Company on 6 June 2025. Mr. Soo Kim Wai, a Non-Independent Non-Executive Director, who was due to retire by rotation pursuant to Clause 118 of the Constitution at the 71st AGM held on 10 September 2025, did not seek re-election and accordingly retired from the Board at the conclusion of the said AGM. In addition, in line with the Company's 9-year tenure policy for Independent Directors, Datuk Mohamed Azmi bin Mahmood completed his 9-year tenure on 14 March 2026 and accordingly resigned from the Board on the same date. As at 31 March 2026, the Board comprised seven (7) members, with four (4) Independent Directors constituting a majority of the Board, and this Board composition has remained unchanged to date.

The presence of a majority of Independent Directors on the Board ensures that the interests of minority shareholders, and not only the interest of a particular fraction or group, are taken into account by the Board. Independent Directors are actively involved in the deliberations at the Board and Board Committees levels. They play a crucial role in the exercise of independent assessment, impartial opinion, and objective participation in Board deliberations and the decision-making process and provide for effective check and balance in the functioning of the Board.

The Independent Directors do not participate in the day-to-day management of the Company and do not engage in any business dealings and are not involved in any other relationship with the Company (other than in situations permitted by the applicable regulations) which could materially interfere with the exercise of their independent judgement. None of the Independent Directors have any equity interest, whether direct or indirect, in the Company.</td></tr>
</table>

	All Independent Directors meet the criteria for independence as prescribed under the Listing Requirements of Bursa Securities and the Company's policy on assessment of Directors' independence. They have also provided the annual declaration/confirmation on their independence to the Company in May 2026. The N&R Committee and the Board have upon their assessment for the financial year under review concluded that all Independent Directors of the Company continue to demonstrate conduct and behaviour that are essential indicators of independence, and that each of them is independent of the Company's management and free from any business or other relationship which could materially interfere with the exercise of independent judgement or the ability to act in the best interest of the Company. The Board was satisfied with the level of independence demonstrated by all Independent 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 5.3
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	:	Not applicable - Step Up 5.4 adopted	
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	:		

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	:	Adopted
Explanation on adoption of the practice	:	The Board had adopted a 9-year tenure policy for Independent Directors by limiting the tenure of the Independent Directors to 9 years without further extension. None of the Independent Directors have exceeded the 9 years tenure. The tenure of Independent Directors as at 31 March 2026 are set out in the Corporate Governance Overview Statement on page 140 of the Annual Report 2026. During the financial year, Datuk Mohamed Azmi bin Mahmood, who was appointed to the Board as an Independent Director on 15 March 2017, resigned as Independent Director on 14 March 2026 upon reaching the 9-year tenure limit in accordance with the Board's tenure policy for Independent Directors.

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.

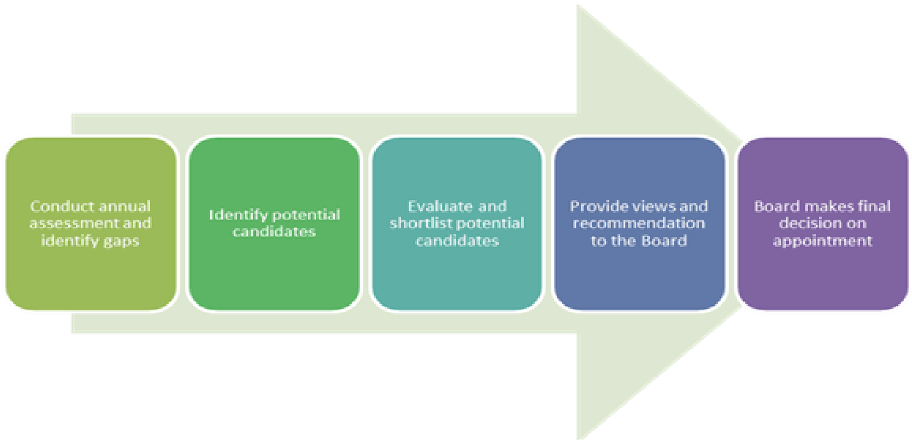
Application	:	Applied
Explanation on application of the practice	:	The N&R Committee assists the Board in ensuring the existence of the right mix of skills, knowledge, experience, expertise, gender, ethnicity, age and other factors that are relevant and contribute to the effective functioning of the Board. As part of the N&R Committee's oversight of Board succession planning, it is also responsible for identifying suitable candidates to fill Board vacancies as and when the needs arise, or to identify candidates to complement the Board's current composition, and make recommendations to the Board on their appointment to the Board and where applicable, to the various Board Committees. The N&R Committee in recommending new appointments to the Board, will assess the suitability of candidates and conduct a fit and proper assessment in accordance with the Directors' Fit and Proper Policy, taking into consideration the required mix of skills, knowledge, expertise, professionalism, character and integrity, experience and competencies, personal qualities, time commitment, the potential for the candidate's skills to augment the existing Board, the candidate's availability to commit to the Board's activities, and in the case of candidate proposed for appointment as Independent Director, the candidate's independence and his/her ability to discharge such responsibilities/functions as expected from an Independent Director. The N&R Committee is responsible to ensure that the procedures for appointing new Directors are transparent and that appointments are made on merits. The Group practices non-discrimination in any form whether based on age, gender or ethnicity throughout the organisation and this includes the selection of Board members. The Board recognises the challenges in achieving the right balance of diversity on the Board. This process will unfold gradually, considering the current size of the Board, the valuable knowledge and experience of the present Board members and the evolving challenges faced by the Company. The Board also believes that while it is important to promote gender diversity, the normal selection criteria of a Director, based on

	effective blend of competencies, skills, experience and knowledge in areas identified by the Board should remain a priority and all appointments to the Board should be made on merit so as not to compromise on the effectiveness in carrying out the Board's functions and duties. Hence, the Board is committed to ensuring that its composition not only reflects the diversity as recommended by the Malaysian Code on Corporate Governance ("Code"), as best as it can, but also has the right mix of skills and balance to contribute to the achievement of the Company's goal. Nevertheless, the Board has in place a gender diversity policy to achieve at least 30% women representation on the Board. The Group provides fair and equal opportunity in employment and nurturing within the organisation regardless of race, nationality, ethnic origin, age, religion, gender, marital status, disability, or any other characteristic unrelated to the performance of the job. The selection of senior management is also based on objective criteria, merit and with due regard for diversity in skills, experience, qualification, age, cultural background and gender. All Senior Management staff undergo yearly appraisal. The Board is satisfied with the level of time commitment given by the Directors towards fulfilling their roles and responsibilities. Directors are required to notify the Chairman before accepting any new directorship in other public listed companies and such notification shall include an indication of time that will be spent on the new appointment. Directors shall notify the Company Secretary after accepting new directorships in other companies. All the current Directors of the Company do not hold existing board positions in more than 5 listed companies.	
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.

Application	:	Applied
Explanation on application of the practice	:	The Board in identifying candidates for appointment of Directors will ensure that the best quality candidates, taking into consideration their character, knowledge, capabilities, professionalism, integrity, expertise, experience and competency, and time commitment are appointed. To this end, the N&R Committee may rely on recommendations and referrals from existing Board members, Management, major shareholders and where appropriate and necessary, utilise independent search firms and other independent sources to identify suitably qualified candidates who meet the skill sets and requirements of the Board. In summary, the nomination, election and appointment process are as follows:  The Board's overriding objective in any new appointment is to select the best candidate with a view of achieving a high performing Board. Such appointment is always based on merit against objective criteria with consideration being given to the intrinsic capabilities of the individual. To ensure all candidates are fit and proper for the position, an assessment process is conducted, taking into consideration the Directors' fit and proper assessment, qualifications, experience and track record as well as any conflict of interest, regulatory breaches or ethical concerns. All identified candidates

	are objectively evaluated by the N&R Committee before recommending to the Board for approval. Newly appointed Director would undergo a comprehensive induction session. During the financial year under review, the Board approved the recommendation of the N&R Committee for the appointment of Ms. Tracy Chen Wee Keng as an Independent Non-Executive Director. The appointment formed part of the Board's efforts to enhance boardroom diversity, particularly in relation to gender representation, in line with the Code's recommendation and the Company's gender diversity policy of maintaining at least 30% female representation on the Board. Ms Tracy Chen's appointment took effect on 6 June 2025, and the appointment was undertaken in accordance with the nomination and selection process outlined above.
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 5.7

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	:	The profile of the Directors are published in the Annual Report 2026 and on the Company's website. These include their age, gender, date of appointment, directorships in other public companies, working experience and any conflict of interest, whilst their interest in shares are disclosed in the Analysis of Shareholdings in the said Annual Report. The proposed appointment of new Board member (other than those nominated by shareholders for appointment at general meeting) and the proposed re-election of existing Directors who are seeking re-election at the AGM of the Company will be reviewed and assessed by the N&R Committee. The N&R Committee will, upon its review and assessment, submit its recommendation on the proposed appointment or re-election of Directors to the Board for approval. Shareholders are notified of the appointment of new Board members with precise information on the newly appointed director via announcement to Bursa Securities as well as through the Company's website. The Board has not recommended any appointment of new director and retention of Independent Director to the shareholders for approval during the financial year under review, save for the re-election of Directors. The details of the Directors eligible for re-election are stated in the explanatory note in the Notice of the 72nd AGM and the profile of the Directors published in the Annual Report 2026 to enable shareholders to make an informed decision. The justifications from the Board to support the re-election of Directors are disclosed in the explanatory note in the Notice of the 72nd AGM. The Directors standing for re-election at the forthcoming 72nd AGM had also submitted to the Company their fit and proper confirmation.

	The N&R Committee has reviewed and assessed the performance and contributions of Mr. Thein Kim Mon and Mr. Lum Sing Fai, who are retiring by rotation pursuant to the Constitution. The Board, upon recommendation by the N&R Committee, supports and recommended the proposed re-election of Mr. Thein Kim Mon and Mr. Lum Sing Fai at the forthcoming 72nd 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 current N&R Committee Chairman, Tan Sri Dato' Setia Mazlan Mansor, an Independent Director, was redesignated as N&R Committee Chairman from member of the N&R Committee on 14 March 2026 following the resignation of Datuk Mohamed Azmi bin Mahmood as an Independent Director of the Board. On the same date, Datuk Mohamed Azmi ceased to be Chairman of the N&R Committee. The specific responsibilities of the Chairman of the N&R Committee are set out in its Terms of Reference, which is 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
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	:	The Board recognises that diversity in its composition is critical in ensuring its effectiveness and good corporate governance. The Board has in place a gender diversity policy with the objective of achieving at least 30% women representation on the Board. Whilst the Board acknowledges the importance of boardroom diversity, appointments to the Board shall always be based on merit. As at 31 March 2026, the Board comprises three (3) women Directors out of seven (7) Directors on the Board which represents 42.9% of the Board members.	
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 recognises the importance of diversity in terms of a broad range of skills and competencies, experience, background and gender to ensure its effectiveness, which in turn leads to the long-term success of the Group. As disclosed in the Company's Annual Report 2026, the Board has in place a policy on gender diversity for the Board which is incorporated in the Board Charter. The policy sets out the Company's target of maintaining at least 30% women representation on the Board, in line with the Code's recommendation. The Board also acknowledges the importance of participation of women in Senior Management. The Board's commitment in having gender diversity for Senior Management is stated in the Company's Board Charter. While emphasising the importance of gender diversity in both the Board and Senior Management, appointments to these positions shall always be based on objective criteria and merit.	
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="3">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>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The Board, through its N&R Committee reviews annually, the effectiveness of the Board as a whole and the Board Committees, as well as the performance of individual Directors, CEO and Deputy CEO.

The N&R Committee conducted an internal Board evaluation for the financial year ended 31 March 2026. The evaluation involved the Committee members completing evaluation questionnaires regarding the processes of the Board and its Committees, their effectiveness and where improvements could be considered.

The evaluation questionnaires will be enhanced from time to time, as needed, to align with the current needs of the Company and any changes in regulations. Evaluation questionnaires are sent to the N&R Committee members and Independent Directors via secured and confidential online portal for their completion and at the same time to obtain their feedback, views and suggestions to improve the performance of the Board and Board Committees.

The parameters used in the assessment are as follows:
• Board as a whole - Board mix and balance, composition, compliance and governance, accountability and responsibility, conduct at meeting, business knowledge, communication and value added contribution, quality of information and decision making, performance management, Board dynamics and relationships, and oversight of ESG;
• Board Committees - terms of reference, attendance of members at the meetings, knowledge, skills and competencies, communications with the Board as well as contribution of each Audit Committee's member to the effectiveness of the Audit Committee;
• Individual Directors (involves peer-to-peer assessment) and CEO/ Deputy CEO - contributions and performance, knowledge and experience, integrity and ethics, governance, strategic perspective,</td></tr>
</table>

	judgement and decision making, teamwork, communication and commitment. The evaluation of individual Directors also takes into account the fit and proper criteria. Independent Directors (involves self-assessment) are further measured on their ability to exercise independent judgement and ability to demonstrate the criteria associated with independence. The results of the assessment were summarised and discussed at N&R Committee meeting which will then be reported to the Board for discussion on areas for improvement and identification of actions for improvement. This would also assist the Board in identifying the training needs for Directors. All assessments and evaluations carried out are properly documented. Based on the results of the evaluations for the financial year under review, the Board concluded that the Board as a whole was effective and was of the right size, mix of skills, expertise and diversity. The Board composition was also well balanced and its Committees have been effective in discharging their duties and responsibilities in accordance with their terms of reference and that each of the Directors as well as the CEO and Deputy CEO possess the required competence and character to manage the Group's affairs and created value for the organisation and its stakeholders. The Independent Directors continued to demonstrate conduct and behaviour that were essential indicators of independence and that each of them was independent of the Company's management and free from any business or other relationship which could interfere with the exercise of independent judgement or the ability to act in the best interest of the Company. The Board is satisfied that the current Board size and composition remain appropriate, taking into account the mix of skills, experience and core competencies in the Board composition and given the Group's businesses and the size of its business operations. As the feedback of all areas under evaluation for the Board and its Committees were generally satisfactory, no apparent shortcoming had been identified.
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.

<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 has in place a Remuneration Policy for Directors and CEO which sets out the criteria applied in recommending their remuneration packages.

Further details are explained in the Corporate Governance Overview Statement on page 143 of the Annual Report 2026.

The Remuneration Policy for Directors and CEO 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
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 a combined N&R Committee comprising three (3) Non-Executive Directors, two (2) of whom are Independent Directors. The role of the N&R Committee in respect of the matters relating to remuneration is to assist the Board in reviewing the remuneration framework of Directors, CEO and Deputy CEO, with the aim to attract, retain and motivate Directors, CEO and Deputy CEO who will create sustainable value and returns for the Company's stakeholders. A summary of the N&R Committee's activities during the financial year is reported in the Corporate Governance Overview Statement on page 133 of the Annual Report 2026. The duties and responsibilities of the N&R Committee in relation to remuneration policy are stated in its Terms of Reference which is 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
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	:	Detailed disclosures of the remuneration received and receivable by each Director on a named basis for the financial year ended 31 March 2026 are set out in the table on the following page. The Directors' fees in respect of financial year ended 31 March 2026 are subject to shareholders' approval at the 72nd AGM to be held on 3 September 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	Shahman Azman	Non-Executive Non-Independent Director	84.00	-	-	-	-	-	84.00	84.00	216.00	-	-	291.15	41.04	632.19
2	Tan Sri Dato' Setia Mazlan Mansor	Independent Director	84.00	18.00	-	-	-	-	102.00	84.00	18.00	-	-	-	-	102.00
3	Thein Kim Mon	Independent Director	84.00	20.00	-	-	-	-	104.00	84.00	20.00	-	-	-	-	104.00
4	Azura binti Azman	Independent Director	84.00	16.00	-	-	0.87	-	100.87	84.00	16.00	-	-	0.87	-	100.87
5	Tracy Chen Wee Keng (Appointed on 6 June 2025)	Independent Director	70.00	12.00	-	-	0.47	-	82.47	70.00	12.00	-	-	0.47	-	82.47
6	Shalina Azman	Non-Executive Non-Independent Director	84.00	-	-	-	-	-	84.00	84.00	-	-	-	-	-	84.00
7	Lum Sing Fai	Non-Executive Non-Independent Director	84.00	-	-	-	-	-	84.00	84.00	-	-	-	-	-	84.00
8	Datuk Mohamed Azmi bin Mahmood (Resigned on 14 March 2026)	Independent Director	80.50	19.00	-	-	1.27	-	100.77	80.50	19.00	-	-	1.27	-	100.77
9	Soo Kim Wai (Retired on 10 September 2025)	Non-Executive Non-Independent Director	38.50	-	-	-	-	-	38.50	38.50	-	-	-	-	-	38.50
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.

<table>
<tr><td>Application</td><td>:</td><td>Departure</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td></td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td>The Board is of the view that the disclosure of remuneration consisting of top 5 senior management on a named basis would not be in the best interest of the Group given the highly competitive nature of the industry. Considering such disclosure may:
expose the top 5 senior management to personal security risk;
lead or encourage internal comparison and affect the employees' morale;
subject the Company to risk of attrition and poaching by other competitors leading to potential increase in employee remuneration packages; and
lead to increased cost to the Group.</td></tr>
<tr><td><u>Alternative Practice</u>

The remuneration of the CEO, Mr. Loh Kam Chuin, for the financial year ended 31 March 2026 is disclosed herewith in accordance with the Listing Requirements of Bursa Securities:

<table>
<tr><td colspan="6">RM ('000)</td></tr>
<tr><td>Fee</td><td>Salary</td><td>Bonus</td><td>Benefits-in-kind based on an estimated money value</td><td>Other Emoluments</td><td>Total</td></tr>
<tr><td>-</td><td>1,602</td><td>935</td><td>55</td><td>832</td><td>3,424</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><td></td><td colspan="2">As an alternative to the recommended practice, the Board has resolved to disclose the aggregate remuneration package paid to the senior management which amounted to RM10,577,273 for the financial year ended 31 March 2026.

The senior management includes those charged with group functions as well as those leading a business unit. As at 31 March 2026, they consisted of 14 personnel including CEO. The remuneration is a combination of fixed and variable elements including salary, defined contributions, bonus, allowances and benefits-in-kind. Factors that are considered in determining their remuneration include:

(a) Group and/or unit performance (both qualitative and quantitative);
(b) Scope of duty and responsibilities;
(c) Skills and experience;
(d) Individual performance (both qualitative and quantitative);
(e) General economic situation and operating environment;
(f) Future prospects of the business;
(g) Sustainability related key performance indicators; and
(h) Prevailing market practices.

This has been consistently practised by the Group from previous financial years. The Group is committed to retaining the right people with the required skills, experience, professionalism and integrity to enhance the Group’s long-term shareholders’ and stakeholders’ value.

The Board believes that such disclosure is able to provide stakeholders with a fair view of the remuneration paid as it is linked to the Group’s performance.

The Board also assures that there is a robust internal process to ensure that the remuneration of senior management is fair and competitive when benchmarked internally for equitability and externally with the market and commensurate with the overall performance of the Group.</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">The Company will continue to review its remuneration disclosure practices for senior management, taking into consideration the principles of the Code, stakeholders’ expectations, and prevailing market practices, while balancing considerations of confidentiality and competitive sensitivity. The Board remains committed to ensuring that the remuneration framework supports the Group’s ability to attract, retain and motivate key talent in line with its long-term performance objectives.</td></tr>
<tr><td>Timeframe :</td><td>Others</td><td>The Company intends to maintain its current practice of disclosing the aggregate remuneration of senior management in the near term.</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	:	

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 Chairman of the Audit Committee and the Chairman of the Board are held by two (2) distinct individuals. The Audit Committee is chaired by Mr. Thein Kim Mon, an Independent Director who is not the Chairman of the Board. This practice has always been adopted by the Company and is reflected in the Terms of Reference of the Audit Committee.	
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">None of the members of the Audit Committee are former partner of the Company's external auditors or its affiliate firm.

The Terms of Reference of the Audit Committee stipulates that "no former partner of the Company's external auditors and/or the affiliate firm (including those providing advisory services, tax consulting etc.) shall be appointed to the Audit Committee unless he/she has observed a cooling-off period of at least three (3) years before being appointed as a member of the Audit Committee".

This is to ensure that the objectivity, effectiveness and independence of the external auditors are preserved.</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 Board, through the Audit Committee maintains a transparent and professional relationship with the external auditors. The Audit Committee conducts yearly assessment on the suitability and independence of the external auditors. The assessment process involves obtaining feedback from the Audit Committee and finance personnel who regularly interacts with the external auditors through the completion of a detailed questionnaire covering the criteria as set out below: <u>Suitability Assessment</u> • The engagement partner's qualification, knowledge and experience; • The level of engagement, communication and interaction with the Audit Committee and whether the external auditors have provided independent views in the discussions with the Audit Committee; • Level of knowledge, skills, capabilities, experience, competency and quality of works; • Level of understanding of the nature of business of the Company and the industry in which the Company operates; • Ability and timeliness to update/advise the Audit Committee on significant issues concerning the Group, new developments (including the applicability of new and significant accounting standards) and the impacts on the Group; • Ability to identify risks/potential issues and provide constructive recommendations, observations and implications in areas requiring improvements particularly with regard to the internal control system relating to financial reporting of the Group; • Adequacy of audit scope and conduct of audit, effectiveness in planning and coordinating audit efforts, ability to meet audit deadlines and use of audit resources; and • Appropriateness of audit fee. <u>Independence Assessment</u> • Whether the provision of non-audit services has impaired the independence and objectivity of the external auditors;

	• Whether there are indications that the external auditors are significantly dependent on the Company for their fee income; and • Whether the external auditors had demonstrated unbiased stance when interpreting policies and standards adopted by the Company and are able to maintain independence from Management in order to carry out their functions impartially. As part of the annual audit exercise, the Company also obtains assurance from the external auditors confirming that they are and have been independent throughout the conduct of the audit engagement in accordance with the terms of all relevant professional and regulatory requirements. In compliance with the requirements of the Malaysian Institute of Accountants By-Laws, the external auditors shall rotate their audit partners assigned to the Group every seven (7) years, in order to ensure objectivity, independence and integrity of the audit opinions. Puan Siti Hajar Osman, who became the lead engagement partner in November 2024, will be subjected to a 7-year rotation. The external auditors have circulated their 2025 Transparency Report that contains information on the audit firm's legal structure, governance, and the system of quality controls that the audit firm employed in its Audit and Assurance business. The 2025 Transparency Report further disclosed the required Audit Quality Indicators mandated by the Securities Commission Malaysia's Audit Oversight Board including partner workload, audit independence, capacity and competence of the audit practice, audit engagement supervision, the audit firm's investment to uphold audit quality, and internal and external monitoring (inspection) reviews. The external auditors also confirmed to the Board their obligation to maintain independence in accordance with the By-Laws (On Professional Ethics, Conduct and Practice) of the Malaysian Institute of Accountants and the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (including International Independence Standards). The Company has in place a Policy on Provision of Non-Audit Services by External Auditors for the purpose of regulating the engagement of the Group's external auditors to provide non-audit services to the Group. The Board through the Audit Committee has considered the nature of the non-audit services rendered by the external auditors and their affiliated companies during the financial year under review and has determined that the provision of such services did not compromise the external auditors' independence and objectivity. Details of fees paid for non-audit services are set out on page 147 of the Annual Report 2026. The Audit Committee was also satisfied that the external auditors had the relevant qualifications in performing their duties and were able to remain independent and objective.

	Based on the outcome of the annual assessment of Deloitte Malaysia PLT (formerly known as Deloitte PLT) and the information in their 2025 Transparency Report, and having been satisfied with the suitability and independence of Deloitte Malaysia PLT (formerly known as Deloitte PLT), the quality and competency of services delivered and sufficiency of the professional staff assigned to the annual audit for the financial year under review, the Board had in May 2026 approved its Audit Committee's recommendation on the re-appointment of Deloitte Malaysia PLT (formerly known as Deloitte PLT) for shareholders' approval 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 :	

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	:	The Board conducts annual evaluation to review the composition, term of office and performance of the Audit Committee and each of its members in accordance with Paragraph 15.20 of the Listing Requirements of Bursa Securities. The Chairman and members of the Audit Committee are financially literate and are able to understand, analyse and objectively review and made recommendations on matters under the purview of the Audit Committee, including the financial reporting process. Their qualifications and experience are disclosed in the Profile of Directors in the Annual Report 2026. A summary of the Audit Committee's activities during the financial year is set out in the Audit Committee Report on pages 161 to 166 of the Annual Report 2026. Based on the outcome of the evaluation carried out by the N&R Committee on the performance of the Audit Committee and each of its members for the financial year under review, the Board is satisfied that the Audit Committee had carried out its duties and responsibilities effectively as per its Terms of Reference and the Audit Committee as a whole and each member of the Audit Committee possess the necessary knowledge, experience, expertise and skills which have added value and contributed to the overall effectiveness of the Audit Committee. All Audit Committee members are expected to devote sufficient time to update their knowledge and enhance their skills through appropriate continuing education programmes, so as to enable them to sustain their active participation during deliberations.

	To keep themselves abreast of relevant industry developments in accounting and auditing standards, business practices and rules, the Audit Committee members have attended various trainings during the financial year which have been disclosed in the Corporate Governance Overview Statement on pages 138 to 140 of the Annual Report 2026. In addition, the Audit Committee is also regularly briefed by the external auditors on key changes in relation to accounting and financial reporting 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 has established an effective risk management and internal control framework to manage the risk of failure to achieve the Group's corporate objectives, as well as safeguarding shareholders' investments and the Group's assets but not absolute assurance against material misstatement of financial information and records or against financial losses or fraud. A Risk Management Committee comprising Directors and members of Senior Management which reports directly to the Audit Committee, monitors the risks faced by the Group and provides the Audit Committee and the Board with an impartial view of the risks involved in order to assist them in making informed decisions. The Audit Committee shall assist the Board in evaluating the adequacy of the Group's risk management and internal control framework and its alignment with business objectives to ensure it remains relevant in monitoring the effectiveness of risk treatment and mitigation action plans for the management and control of the key risks. The duties and responsibilities of the Risk Management Committee are clearly stated in its Terms of Reference, which amongst others, include: (a) to establish risk management framework, implement, monitor and review its effectiveness; (b) to review and recommend strategies, policies as well as risk tolerance; (c) to review and approve or escalate to the Board with its recommendation for the Board's approval on significant business transactions; (d) to review and deliberate reports on non-compliance findings, business continuity testing results and recommendations by Compliance, Operations and Methods ("COM") Department or any consultants or advisors appointed from time to time; (e) to benchmark compliance and business continuity practices against applicable regulations, guidance or directives issued by government bodies; (f) to review and stay abreast of emerging threats, including ESG risks, technology and cyber risks and resilience impact assessment; and

	(g) to conduct investigation on any matters as authorised by the Audit Committee or the Board. A Risk Management Policy is in place that applies to the entire Group. Significant business transactions are clearly defined in the Risk Management Policy to represent the base risk tolerance. The appropriate risk tolerance will depend on the nature of the business and projects undertaken by the Group and the objectives pursued, which shall be reviewed periodically by the Risk Management Committee in response to the operating environment. The Group's risk management process involves: (a) identifying risks that could influence the achievement of the Group's objectives; (b) risk ranking (quantification); (c) risk and control optimisation; and (d) monitoring and reporting. A two-pronged risk management approach is adopted where: (a) key risks including ESG risks are identified and evaluated together with mitigating controls as part of the decision-making process for each significant business transaction by Departmental Heads; and (b) day-to-day operational risk management by Departmental Heads entail: • identification of risks; • implementation of mitigating controls; and • self-assessment to determine changes in risks and internal controls effectiveness. In addition, a COM Department has been established to assist Management in ensuring compliance with applicable laws and regulations, proper standard operating procedures are in place, and that risk management policies are intact. Activities and reports by the COM Department are deliberated by the Risk Management Committee. Further details on the Group's approach to risk management and internal controls are available in the Statement on Risk Management and Internal Control on pages 153 to 158 of 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 10.2
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 regards risk management as an integral part of the Group's business operations and has oversight over this critical area through the Audit Committee, which is assisted by the Risk Management Committee. Risk management practices are inculcated and entrenched in the activities of the Group, which require, amongst others, establishing appropriate risk tolerance levels and actively identify, assess, monitor and manage key business risks faced by the Group. The Risk Management Committee is guided by the "Committee of Sponsoring Organisations of the Treadway Commission ("COSO") Enterprise Risk Management - Integrating with Strategy and Performance" framework in managing risks throughout the Group. It will conduct a review of the Group's Risk Management Policy once every three (3) years. The Risk Management Committee administers the risk management process to ensure risks that may affect the achievement of the Group's business objectives are identified, evaluated and managed, thereby mitigating these risks to an acceptable level. In the day-to-day operations, the responsibility for risk management is delegated to the Departmental Heads who are responsible for the following in their specific areas of accountability, namely: (a) identifying the risks including corruption risks that prevent business units from achieving their objectives; (b) analysing and evaluating the potential impact of the risks which have been identified, and ranking the risks; (c) identifying cost-effective controls to mitigate the key business risks; (d) measuring, monitoring and controlling the level of key business risks; and (e) establishing a control framework to ensure that the operations are conducted effectively and prudently. Risk papers are prepared by Departmental Heads and reviewed by Management to document the identification and assessment of risks

	made in regard to significant business transactions and deliberated by the Risk Management Committee and reviewed by the Audit Committee. Besides identifying and evaluating risks, Departmental Heads also design, operate and monitor suitable internal controls to mitigate and control the risks requiring risk management actions. These are documented in the risk profile (risk register) and reviewed by Management. Risk profile and corresponding controls are self-assessed by Departmental Heads and reviewed by Senior Management to determine that the risk profile continues to be relevant and that the controls are practiced and effective in mitigating and controlling the risks. Results of self-assessment are deliberated by the Risk Management Committee and reviewed by the Audit Committee. These results are also reviewed by the Internal Auditors which would then lead to a programme of work for internal audit to be completed in conjunction with the audit planning process. As they review each area of the Group's operations, Internal Auditors will assess the level of control demonstrated prior to forming an opinion as to how effectively each of the key corporate business risk is managed. This is then reported to the Audit Committee. During the financial year, key risks reviewed and mitigating controls employed by the Group include but not limited to the following: (a) Credit risks: Financing facilities are reviewed for utilisation purposes, security against financing facilities and repayment patterns prior to facility extension. Annual reviews of customers granted with financing facilities are performed, where customer businesses are reviewed, including aspects regarding competition faced, financial performance and future prospects. Impairment model is reviewed for relevance, suitability and reliability of recovery rates for better reflection of recovery effects in provisioning. Periodical review of receivables are carried out where non-performing financing are identified and analysed in terms of reasons for non-performance, aging of facility and customer profile. (b) Operational risks: Matters relating to the acquisition of a subsidiary were discussed and all outstanding issues were resolved.

	Risks and mitigating actions from proposal on strategic collaboration to provide salary deduction arrangement and referral service was reviewed. (c) Technology and cyber risks: External security professionals were engaged to identify any potential security vulnerabilities, enhance cybersecurity awareness, evaluate the effectiveness of web and mobile application security controls, and the effectiveness of external perimeter security. (d) Fraud risks: The Disciplinary Committee for Fraud and the Task Force Investigation identify and investigate all attempted and penetrated fraudulent activities. (e) Regulatory and compliance risks: The COM Department prepares Annual Plan for assignments to be carried out. Reports on reviews completed are also prepared. During the financial year, COM Department performed Policies and Procedures review, Compliance Check/Process Improvement assignments, preparation of risk review papers and regulatory reporting. Appointment of financial professional for the review of related party transactions pricing basis to be in accordance with Income Tax Act 1967, Income Tax (Transfer Pricing) Rules 2023 and Malaysia Transfer Pricing Guidelines 2024. Appointment of Shariah consultants to review and certify compliance with Shariah principles. (f) Liquidity, cash flow and reputational risks: The Group secures new credit facilities to meet liquidity requirements and assesses all terms regarding pricing, security, and covenants. Management reviews planned controls, which include the diligent monitoring of cash flow, security values, and covenants, while maintaining a strategic mixture of fixed and floating rate financing liabilities. (g) Corruption risks: The respective operating unit identifies and assesses the risks that are inherent to its operations. Mitigating controls implemented include:

	- establishment, dissemination and communication of Code of Conduct for Business Partners and Anti-Bribery and Corruption Policy to stakeholders; - segregation of duties; - authorisation and approval with authority matrix in place; - multiple quotations from different vendors before an engagement; - background checks and conduct of due diligence; - donations, contributions and gifts given/received are declared and recorded; and - periodical trainings or briefings. Further details on the Group's approach to risk management and internal controls are available in the Statement on Risk Management and Internal Control on pages 153 to 158 of 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.

Application :	Not Adopted
Explanation on adoption of the practice :	

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 Company engages the services of the internal audit department of Amcorp Group Berhad, a major shareholder of the Company, to perform its internal audit function. The Internal Audit Function ("IAF") is independent of the operations of the Group and reports directly to the Audit Committee to ensure independence. It also provides reasonable assurance that the Group's system of internal control and risk management is satisfactory and operating effectively. The IAF conducts independent internal audit reviews based on an agreed plan, including review of related party transactions, and all internal control deficiencies identified are reported to the appropriate levels of Management for timely corrective actions. The internal audit reports are presented to the Audit Committee for review and deliberation on a quarterly basis. The Audit Committee is briefed on the audit findings, management responses to the findings and the recommended corrective measures as well as the status of previous audit findings. Annually, the Audit Committee conducts a review of the IAF in terms of its authority, resources and scope as defined in the Internal Audit Charter adopted by the Group. The Audit Committee had in February 2026 assessed the performance of the IAF. This is in line with Paragraph 15.12 of the Listing Requirements on duties of Audit Committee that include reviewing the adequacy of the scope, functions, competency, resources of the IAF and that it has the necessary authority to carry out its work. As part of this review, the Audit Committee also evaluated the IAF's demonstration of honesty and professional courage in the execution of its duties. To ensure that the responsibilities of IAF are fully discharged, the Audit Committee: (a) reviews and approves the Internal Audit Charter; (b) reviews the resources of the IAF and approves the appointment of the Corporate Auditors; (c) reviews and approves the risk-based Audit Plans that define the scope of work and budget of the IAF; (d) reviews the report on quality assurance and improvement programme implemented for IAF; and (e) conducts performance appraisal on the IAF in line with Paragraph 15.12 of the Listing Requirements on functions of Audit Committee.

<table>
<tr><td></td><td colspan="2">Through these activities, the Audit Committee is satisfied that the IAF is effective in terms of adequacy of scope, functions, competency, resources and authority to carry out its works, as well as honesty and professional courage, and is able to function independently. The Audit Committee is also of the view that the purpose, authority and responsibility as defined in the Internal Audit Charter remained to be adequate for the IAF to accomplish its objectives.

Throughout the financial year, the Internal Audit personnel also kept themselves abreast of developments in the profession and industry through attendance at training aimed at equipping them with relevant skills appropriate to their respective levels. The experience and qualification of the Internal Audit personnel and training attended by them during the calendar year 2025 were tabled at the Audit Committee meeting held on 25 February 2026 to facilitate the Audit Committee in conducting performance appraisal on the IAF.

The activities of the IAF during the financial year are set out in the Audit Committee Report on pages 166 to 167 of 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 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 Audit Committee is satisfied that the IAF had maintained their independence and objectivity. Internal Audit personnel are free from any relationships or conflicts of interest. The IAF is appropriately positioned to be free from Management intervention and reports directly to the Audit Committee. In accordance with the Paragraph 4.1.3 (d) of the Guidance for an Effective Internal Audit Function 2.0 and the Internal Audit Charter, the Head of Internal Audit, in February 2026, confirmed to the Audit Committee that there was individual objectivity and organisational independence and there was no interference in determining the scope of internal auditing, performing work, and communicating results. The Group has engaged the services of the internal audit department of Amcorp Group Berhad, a major shareholder of the Company, to perform its internal audit function. The IAF is headed by Ms. Chia Meng Yee since year 2001. She is a member of The Malaysian Institute of Certified Public Accountants (MICPA). The Head of Internal Audit is supported by a pool of six (6) audit executives. The IAF conforms to the International Professional Practices Framework ("IPPF"). In accordance with IPPF, the IAF had implemented a Quality Assurance and Improvement Programme and performed a self-assessment on the internal audit activity's conformance to the Global Internal Audit Standards, and the self-assessment results had been presented to the Audit Committee in February 2026. As part of the Quality Assurance and Improvement Programme, external assessment by a certified body is required to be conducted once in 5 years. The external assessment was last conducted in financial year 2022 and the results of the assessment were presented to the Audit Committee in February 2022.

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 acknowledges the importance of timely dissemination of material information to shareholders, investors, stakeholders and public at large. As such, the Board is committed to providing all stakeholders with accurate, useful and timely information about the Company, its businesses and its activities in conformity with the disclosure requirements. <u>Corporate Disclosure Policies</u> While the Company endeavours to provide comprehensive information to its shareholders and stakeholders, the Company is mindful of the legal and regulatory framework governing the release of material and price-sensitive information. Apart from adhering to and complying with the disclosure requirements of the Listing Requirements, the Board also observes the Corporate Disclosure Guide issued by Bursa Securities which can be viewed from the website of Bursa Securities at www.bursamalaysia.com. The Board is entrusted to review and approve the relevant financial results and other important announcements to ensure full compliance with regulatory authorities' disclosure requirements. The financial statements, and material and price-sensitive information are disseminated and publicly released on a timely basis to ensure effective dissemination of information relating to the Group. <u>Effective Dissemination of Information</u> The Company maintains a corporate website at www.rce.com.my which serves as a key communication channel for the Company to reach its shareholders and general public. The Company's website provides detailed information on the Group's businesses, commitments and latest developments. Corporate and financial information of the Group, corporate governance and policies, press releases, as well as the Company's Annual Reports, circulars to shareholders and announcements released to Bursa Securities are also made available to the public through the Company's website. Public could request for

	information or raise queries through the Company's website via online Investor Relations ("IR") enquiry form, by email or phone. The contact details for IR matters are provided on the Company's website. The website also has an e-mail alert service where shareholders and public who are interested may register to receive email notifications of announcements posted on the Bursa Securities' website and the Company's website. <u>Effective Communication and Proactive Engagement</u> The Board also encourages and values dialogues with its investors and stakeholders, as it believes that effective IR contribute to long-term shareholder value. The Company and its IR team held briefings to analysts and fund managers through a variety of channels, including physical meetings, video communications, and/or other online tools on a regular basis to ensure the Group's aspirations, latest operational and financial developments were communicated in a timely manner. General Meetings serve as the primary platform for meaningful two-way interaction between shareholders and the Board/ Management of the Company. Shareholders are always encouraged to actively participate in the meetings. Employee engagement remains a key priority for the Company. The Company engages with its employees through internal platforms, such as the intranet, email, newsletter and/or townhall meetings for latest Company developments and updates. Meanwhile, training, seminars, and recreational activities have been organised for informal engagement with the Board/Management of the Company, fostering open communication and collaboration across all levels of 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
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.

Application	:	Applied	
Explanation on application of the practice	:	The Company has commenced its integrated reporting journey for the financial year ended 31 March 2026 by incorporating key principles of integrated reporting in its Annual Report 2026. The Board recognises the importance of providing holistic and concise communication of the Group's strategy, governance, performance and prospects, in the context of its external environment and long-term value creation. As this is the Company's first year of adoption, the integrated reporting disclosures are being progressively enhanced, taking into consideration the Group's business needs, reporting maturity and evolving stakeholder expectations.	
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 13.1
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 issues the notice of its AGM to shareholders at least 28 days before the AGM, well in advance of the 21-day requirement under the Act and the Listing Requirements of Bursa Securities. The additional time given to shareholders allows them to review the Company's financial and operational performance and to make the necessary arrangements to attend and participate in person or through corporate representatives, proxies or attorneys. The AGM notice includes details of the resolutions proposed along with relevant explanatory notes, to enable shareholders to make informed decisions when exercising their voting rights. The notice is also published via nationally circulated newspaper as required under Listing Requirements and is made available on the Company's website. The Company held its 71st AGM on 10 September 2025 with the notice of AGM and Annual Report 2025 issued on 29 July 2025 (this being more than 28 days prior to the 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 13.2

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	:	To ensure effective participation of and engagement with shareholders at the 71st AGM of the Company held during the financial year, all members of the Board were present at the meeting venue to respond to questions raised by shareholders and proxies. To further encourage engagement between the Directors and shareholders, shareholders were invited to submit questions via email prior to the 71st AGM in relation to the agenda items for the meeting. This was communicated through the Administrative Guide for the meeting, thereby providing shareholders with an opportunity to raise queries in advance and facilitating a more informed and interactive meeting experience. In addition to the Directors and Senior Management, the External Auditors also attended the 71st AGM. The Board, together with Senior Management, addressed various questions raised by shareholders and proxies during the 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	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	The Company did not fully apply the above Practice, as its 71st AGM was conducted in a fully physical format without facilities for remote shareholder participation or voting in absentia, after taking into consideration the feasibility, practicality and cost-effectiveness. Accordingly, remote shareholders' participation at the AGM was not made available during the financial year under review. The Board was of the view that a physical meeting provided an effective platform for direct and meaningful engagement between shareholders, the Board and Management, enabling shareholders to raise questions, obtain immediate clarifications and participate in interactive discussions on the Group's performance, operations and governance matters. Whilst remote participation was not available, the Company leveraged technology during the physical AGM by implementing an electronic poll voting system to enhance the efficiency, accuracy and integrity of the voting process. The combination of a physical meeting and electronic poll voting facilitated effective shareholders participation and engagement among those in attendance. This approach supported the Code's objective of promoting transparent, informed and accountable decision-making at general meetings.
		As an alternative practice, the Company implemented the following measures to facilitate shareholder participation, engagement and informed decision-making at the 71st AGM: • notice of the 71st AGM, Annual Report and Circular to Shareholders were disseminated electronically to facilitate timely and broad access to relevant information, thereby supporting shareholders in making informed voting decisions;

	- shareholders who were unable to attend in person were able to appoint proxies electronically via the Company's share registrar's one-stop digital platform to attend, speak and vote on their behalf in accordance with the Company's Constitution; - shareholders were invited to submit questions in advance via email prior to the AGM for matters to be addressed during the meeting; - the results of the 71st AGM were announced to Bursa Securities on the same day of the AGM, enabling shareholders to be informed of the outcome of the resolutions; and - the minutes of the 71st AGM, including the questions raised, responses provided, voting results and resolutions passed, were published on the Company's website within thirty (30) business days after the meeting, thereby enabling shareholders, including those who were unable to attend in person, to be kept informed of the proceedings and key matters deliberated at the AGM. The Company also maintains appropriate cyber hygiene practices, including data privacy and security measures, for systems utilised in connection with its general meetings.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :	The Company will continue to assess its AGM format to align with evolving best practices and shareholder expectations, including the Code's recommendation on remote participation and voting in absentia, taking into consideration cost-effectiveness, operational readiness, shareholders' needs, cyber security considerations and the availability of reliable technological infrastructure. In doing so, the Company will ensure that any future meeting format adopted promotes effective participation, accessibility and high standards of corporate governance, while balancing broader accessibility with robust cybersecurity and meaningful shareholder engagement. In the meantime, shareholders who are unable to attend the meetings may appoint proxies in accordance with the Company's Constitution to attend and vote on their behalf.	
Timeframe :	Others	To be progressively considered, subject to cost effectiveness and operational readiness

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 Board believes that the general meetings are an effective channel of communication for shareholders and encourages active participation by shareholders. Prior to the 71st AGM held during the financial year under review, notice of the 71st AGM was disseminated to all shareholders detailing the time, venue and the resolutions to be considered at the meeting. The Chairman chaired the 71st AGM held in September 2025, briefed the shareholders on the meeting agenda and reminded them of their rights to vote and raise questions to the Board during the meeting. At the 71st AGM, the CEO presented a comprehensive review of the Group's activities and financial performance, together with an overview of the Group's outlook. Shareholders were given the opportunity to submit questions prior to the meeting at any time from the day of issuance of the notice of the meeting up to the deadline specified in the Administrative Guide for the 71st AGM. Sufficient opportunity was also provided for shareholders/proxies to raise questions during the meeting, and the Board together with Senior Management addressed the relevant questions raised. Minutes of the 71st AGM, together with responses to relevant questions raised, were published on the Company's website within 30 business days after the 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 13.5
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">Please provide an explanation on how the practice is being applied.</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 :	Minutes of the 71st AGM, detailing the meeting proceedings including questions raised by shareholders and the Company's responses were made available on the Company's corporate website at www.rce.com.my within 30 business days after 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 :		

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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