

CORPORATE GOVERNANCE REPORT

STOCK CODE : 4359
COMPANY NAME : Turiya Berhad
FINANCIAL YEAR : June 30, 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 PURSUANT 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	:	<p>The Board is collectively responsible for the proper stewardship of the Group's business and the creation of long term shareholder value, whilst taking into account interests of other stakeholders.</p> <p>In order to ensure effective discharge of the Board's functions, the Board assumes the following principal responsibilities:</p> <p>(a) reviewing, adopting and monitoring the implementation of a strategic plan for the Company and its subsidiaries ("Group");</p> <p>(b) overseeing the conduct of the Group's business to evaluate whether the business is properly managed;</p> <p>(c) identifying principal risks and ensuring the implementation of appropriate controls and systems to monitor and manage these risks;</p> <p>(d) succession planning including appointing, training, fixing the remuneration and where appropriate, replacing senior management;</p> <p>(e) overseeing the development and implementation of a shareholders' communication policy for the Company to ensure effective communication with its shareholders and other stakeholders;</p> <p>(f) reviewing the adequacy and the integrity of the Group's internal control systems and management information systems, including systems for ensuring compliance with applicable laws, regulations, rules, directives and guidelines; and</p> <p>(g) overseeing the Group's adherence to high standards of conduct/ethics and corporate behavior as set out in Turiya Berhad Code of Ethics for Directors.</p>

	The Board has adopted a Board Charter which sets out the roles and responsibilities of the Board, including matters reserved for its deliberation and decision. The Board Charter serves as a reference and guide for Directors in discharging their responsibilities and is available on the Company's website at www.turiya.com.my .	
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Chairman of the Board provides leadership to the Board in promoting good corporate governance practices and facilitating the effective discharge of the Board's responsibilities.</p> <p>The Chairman presides over Board meetings and instils good governance practices by ensuring that all Directors' views are heard, sufficient time is allowed for discussion of each agenda item, and fair opportunity is provided to all Directors to participate actively and constructively during the meetings and discussions.</p> <p>Details of the responsibilities of the Chairman are set out in the Board Charter of the Company.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 1.3

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Company does not have a Chief Executive Officer. Day-to-day management is undertaken by the Executive Directors and senior management, while the Chairman leads the Board in providing oversight.</p> <p>Executive Directors serve as a conduit between Management and the Board and are responsible for the effective implementation of the Company's strategic plan and policies established by the Board, besides managing the daily operations of the Company.</p> <p>The roles of governance and management are therefore clearly separated.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 1.4

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

<i>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'.</i>		
Application	:	Applied
Explanation on application of the practice	:	The Chairman is not a member of the Audit & Risk Committee and Nomination & Remuneration Committee, nor was the Chairman invited to attend any meetings of these Board Committees.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 1.5

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 a qualified and competent Company Secretary who provides guidance and regular updates on good governance practices, Board policies and procedures, administrative matters, and corporate compliance. All Directors have unrestricted access to the advice and services of the Company Secretary.	
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 1.6

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	:	<p>The Board is provided with relevant information and reports on financial, operational, corporate, regulatory, business development, and audit matters through Board reports or upon specific request.</p> <p>Board and Board Committee papers are circulated prior to meetings for the Directors' and Committee members' review and consideration.</p> <p>Minutes of Board and Board Committee meetings are circulated to the Directors and Committee members for review and confirmation.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>In performing its duties, the Board is guided by the Board Charter, which sets out, among others, the roles, composition, responsibilities and powers of the Board, the respective responsibilities of Directors and Management, matters reserved for the Board and the procedures governing Board and Board Committee meetings.</p> <p>The Board periodically reviews the Board Charter and the Terms of Reference of its Board Committees and, where appropriate in response to material changes in the Group's governance or executive structure, regulatory requirements or operating arrangements, determines whether any consequential amendments are required to maintain appropriate alignment of the respective roles, responsibilities and delegated authorities.</p> <p>The Board Charter and Terms of Reference of the Board Committees are made available on the Company's website at www.turiya.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Group has adopted a Code of Conduct and Discipline which sets out the standards of conduct and disciplinary requirements applicable to employees. The Board Charter also incorporates a Directors' Code of Ethics which outlines the ethical principles and standards expected of Directors.</p> <p>The Board is mindful of its leadership in business ethics practices as one of the key elements of business sustainability.</p> <p>The Board reviews the relevant codes as and when necessary to ensure they remain relevant and appropriate.</p> <p>The Board Charter and Code of Conduct and Discipline are available on the Company's website at www.turiya.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board has established a Whistleblowing Policy to provide a channel for employees and other stakeholders to report suspected misconduct, unethical behaviour, breaches of laws and regulations, fraud, corruption and other improper practices within the Group.</p> <p>The Policy provides for confidential reporting and protection against retaliation for whistleblowers who raise concerns in good faith. Reports received are reviewed and, where appropriate, investigated, with matters reported to the Audit and Risk Committee for oversight and further action.</p> <p>During the financial year, the Group enhanced its whistleblowing reporting channel by directing reports to the Chairman of the Audit and Risk Committee through a dedicated email address at arcchair@turiya.com.my. Reports may also be submitted in writing to the Chairman of the Audit and Risk Committee.</p> <p>The Board reviews the Policy as and when necessary to ensure it remains relevant and appropriate. The Policy and reporting procedures are available on the Company's website at www.turiya.com.my.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Sustainability Committee is responsible for overseeing the Group's sustainability agenda, practices, strategies and performance supported by the Management.</p> <p>The Committee also advises the Board on sustainability-related strategies, policies and frameworks, and reviews the Group's material sustainability matters, risks and opportunities, as well as Management's processes and measures to support the Group's sustainability objectives.</p> <p>The Management is tasked to integrate sustainability considerations in the day-to-day operations of the Group and ensure the effective implementation of the Group's sustainability strategies and plans.</p> <p>Details of the Sustainability related activities are set out in the Annual Report.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>The Company believes in transparency and open lines of communication with all the stakeholders. Transparency and communication are fundamental components of good corporate governance and serve to build vital relationships of trust the Company maintain with its stakeholders.</p> <p>The Company engage its stakeholders through various means of communication to enable them to more understand the Group's business operation and seek their feedbacks and input on several matters relevant to them. The Group identified them through issues which are material based on their impact to the Group's operation and the number of stakeholders affected.</p> <p>The Company strives to maintain an open and two-way communication with its employees to discuss, among others, the Company's performance and growth strategies. The Directors has presented to the shareholders on the Group's overview, business model, strategy plans and financial review during the Annual General Meeting.</p> <p>The Group's material sustainability matters, priorities, activities and performance are disclosed in the Sustainability Statement in the Annual Report. Sustainability-related targets are being developed progressively as the relevant data and baselines are established.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>The Board keeps abreast of sustainability matters relevant to the Group through a combination of structured Board Committee reporting, regulatory monitoring and, where appropriate, external professional input.</p> <p>The Sustainability Committee provides dedicated oversight of the Group's sustainability strategy, policies, disclosures, initiatives and sustainability-related risks and opportunities, and updates the Board on developments in applicable sustainability reporting requirements. The Group also commenced preparatory work towards the adoption of IFRS S1 and IFRS S2, including the progressive strengthening of sustainability governance, data-management processes and approaches to identifying and assessing climate-related risks and opportunities.</p> <p>Management and the relevant sustainability function monitor developments in regulatory requirements, reporting frameworks, assessment methodologies and sustainability-related matters relevant to the Group's operating activities, and escalate matters requiring Board or Committee attention. Where specialist interpretation or implementation support is required, the Group may also obtain input from external professional advisers.</p> <p>During FYE2026, Directors also attended relevant training programmes covering sustainability and sustainability reporting, as disclosed in the Corporate Governance Overview Statement in the Annual Report.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board has established a formal performance evaluation process for the Board, individual Directors and Board Committees. The evaluations are overseen by the Nomination & Remuneration Committee and conducted in accordance with the Company's Fit & Proper Policy.</p> <p>The Nomination & Remuneration Committee's Terms of Reference also provide for consideration of ESG contributions in performance evaluations and sustainability-related performance measures.</p> <p>For the financial year under review, the Board is satisfied with the results of the performance assessments and the Fit & Proper criteria for individual Directors, the Board, and its Committees.</p> <p>The annual evaluation is undertaken as part of the Board's broader governance and effectiveness review. Where a Director is separately due to retire by rotation and offers himself or herself for re-election, the evaluation results may also form part of the NRC's assessment of that Director's continued suitability for office.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 4.5- Step Up

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

<i>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.</i>	
Application	: Applied
Explanation on adoption of the practice	<p>The Board is supported by the Sustainability Committee, which oversees the Group's sustainability strategies, policies and performance. Management is responsible for implementing approved sustainability initiatives across the Group's operations.</p> <p>During the financial year under review, the Group designated a Risk and Sustainability Coordinator to coordinate sustainability-related matters, supported by Management and the respective Heads of Department.</p> <p>The roles and responsibilities of the Risk and Sustainability Coordinator included, amongst others:</p> <ul style="list-style-type: none">(a) coordinating stakeholder engagement and the Group's materiality-assessment process;(b) consolidating sustainability-related information from the relevant business units and functions;(c) monitoring the implementation of approved sustainability initiatives;(d) preparing sustainability progress updates for Management and the Sustainability Committee; and(e) coordinating the preparation of the Sustainability Statement for inclusion in the Annual Report. <p>The Heads of Department also play their roles to:</p> <ul style="list-style-type: none">(a) Assist and gather information for sustainability reporting;(b) Implement sustainability practices; and(c) Identify sustainability-related risks and opportunities within their respective areas of responsibility.

	<p>During FYE2026, the Group continued to collect and report sustainability performance information, monitor existing sustainability initiatives and prepare for enhanced sustainability reporting requirements. Details of the Group's sustainability activities and performance are disclosed in the Sustainability Statement in the Annual Report.</p>
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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	:	<p>The Nomination & Remuneration Committee ("NRC") conducted the annual Board performance evaluation, assessing the effectiveness of the Board and the performance and contributions of individual Directors.</p> <p>Separately, in accordance with the Company's Constitution, the Directors required to retire at the forthcoming Annual General Meeting ("AGM") were determined pursuant to the applicable retirement-by-rotation provisions. The retirement process is procedural in nature and is not determined by the outcome of the annual Board evaluation.</p> <p>For the Directors due to retire and offering themselves for re-election, the NRC considered their continued suitability for office having regard to, among other matters, their tenure, contribution, attendance and participation, experience and competencies, Fit & Proper criteria and independence, where applicable. The results of the annual performance evaluation formed part of this broader assessment.</p> <p>Having regard to the foregoing, the NRC was satisfied that the retiring Directors remained suitable to continue in office and recommended their re-election to the Board.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

Application	:	Applied	
Explanation on application of the practice	:	<p>Throughout the financial year ended 30 June 2026, the Board comprised five (5) Directors, including three (3) Independent Non-Executive Directors (“INEDs”), representing 60% of the Board.</p> <p>Following the change in Board composition on 15 October 2026, the Board comprises five (5) Directors, consisting of one (1) Executive Chairman, one (1) Non-Independent Non-Executive Director and three (3) INEDs, representing 60% independent representation.</p> <p>The Board has therefore complied with MCCG Practice 5.2 throughout the financial year and subsequent to the change in Board composition.</p>	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 5.3

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The tenure of Independent Non-Executive Directors is reviewed in accordance with the Company's Board Charter.</p> <p>The Board Charter provides that an Independent Director who has served beyond nine (9) years may be retained as an Independent Director, subject to justification by the Board and shareholders' approval through a two-tier voting process.</p> <p>As at the date of this report, none of the Independent Non-Executive Directors has served for more than nine (9) years.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

<i>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.</i>	
Application	: Not adopted
Explanation on adoption of the practice	: The Company has not adopted Step Up Practice 5.4 as the existing Board Charter permits Independent Directors to serve beyond nine (9) years, subject to the applicable approval requirements. The Company intends to review the Board Charter for future adoption of this practice.

Intended Outcome

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

Practice 5.5

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board ensures that Directors possess the character, integrity, experience, competence and time commitment necessary to discharge their responsibilities effectively.</p> <p>All nominations for appointment to the Board are considered by the Nomination & Remuneration Committee ("NRC") before recommendations are made to the Board for approval. In assessing candidates, the NRC considers their qualifications, experience, competencies, integrity, personal background, directorships and compliance with applicable regulatory requirements.</p> <p>The NRC also takes into consideration diversity in skills, experience, age, cultural background and gender when assessing the suitability of candidates. The Board Charter requires Directors to have sufficient time to discharge their responsibilities and limits the number of listed-company directorships to five (5).</p> <p>The NRC's Terms of Reference also provide for the assessment of candidates for Senior Management positions based on relevant qualifications, experience, competencies, integrity and suitability for the respective roles.</p> <p>Further details of the Directors' backgrounds and experience are disclosed in the Directors' Profiles in the Annual Report.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		

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	:	<p>All appointments of new Directors are subject to screening and recommendation by the Nomination & Remuneration Committee ("NRC") before consideration and approval by the Board.</p> <p>In considering potential candidates for appointment, the NRC assesses their skills, competencies, experience and integrity to ensure their suitability to discharge the responsibilities of a Director. Candidates may be identified through recommendations from existing Board members, shareholders, Senior Management, industry networks and independent external sources. The NRC's Terms of Reference also provide for the engagement of external consultants, where necessary, to assist in identifying suitable candidates.</p> <p>To ensure that Directors have sufficient time to fulfil their roles and responsibilities effectively, candidates must not hold directorships in more than five (5) listed companies, in accordance with Paragraph 15.06 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.</p> <p>Candidates proposed for appointment as Independent Non-Executive Directors are also required to confirm that they meet the independence criteria prescribed under the Main Market Listing Requirements and Practice Note 13 before their appointment is recommended to the Board.</p> <p>No new Directors were appointed during the financial year ended 30 June 2026. Accordingly, no candidate identification or selection exercise was undertaken during the financial year.</p>
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	:	<p>The details of the Directors seeking re-election at the Annual General Meeting ("AGM"), including their qualifications, working experience, directorships in other public listed companies, relationships with any Director or major shareholder and conflicts of interest with the Company, are set out in the Directors' Profiles section of the Annual Report.</p> <p>The Directors concerned are retiring pursuant to the Company's constitutional retirement-by-rotation requirements and have offered constitutional retirement by-rotation requirements and have offered themselves for re-election.</p> <p>In considering whether to support their re-election, the Board, having regard to the NRC's assessment, considered their respective contributions, competencies, integrity, attendance and participation, Fit & Proper criteria, continued capacity to discharge their responsibilities and independence, where applicable.</p> <p>Based on this assessment, the Board is satisfied that the Directors remain suitable to continue in office and accordingly supports their re-election at the forthcoming AGM.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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 Nomination & Remuneration Committee’s composition is set out as follows:		
		Designation	Director	Directorship
		Chairman	Dato' Mohzani bin Abdul Wahab	Independent and Non-Executive
		Member	Dato' Ahmad Rizal bin Abdul Rahman	Independent and Non-Executive
		Member	Maheswari a/p G Kanniah	Independent and Non-Executive
Explanation for departure	:			
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>				
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	:	As at date of this report, two (2) of the five (5) Board members were female Directors, representing 40% of the Board's composition.	
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	:	<p>The Company's gender diversity policy is incorporated in its Board Charter and the Nomination & Remuneration Committee's ("NRC") Terms of Reference, which provide for consideration of gender diversity in the composition and appointment of Directors and Senior Management.</p> <p>The policy is disclosed in the Corporate Governance Overview Statement of the Annual Report.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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.

<i>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.</i>	
Application	: Applied
Explanation on application of the practice	<p>The Nomination & Remuneration Committee ("NRC") annually performs an assessment of the effectiveness and performance of the Board, Board Committees and individual Directors to evaluate their effectiveness in discharging their respective responsibilities.</p> <p>Each Director completed a detailed questionnaire as part of the Directors' Performance Evaluation, covering matters relevant to Board performance, including contributions, interaction, quality of input, understanding of roles and responsibilities, and personal development.</p> <p>The evaluation of each Board Committee covered its composition, roles and responsibilities, the performance of its Chairman and the Committee's effectiveness against its Terms of Reference.</p> <p>The assessment was internally facilitated, with the results compiled, documented and reported to the Board.</p> <p>Based on the assessment conducted for the financial year ended 30 June 2026, the Board was satisfied with the overall performance and effectiveness of the Board, Board Committees and individual Directors, including their character, experience, integrity, competencies and time commitment in discharging their responsibilities.</p> <p>The evaluation findings were considered as part of the NRC's broader review of Board composition, effectiveness and succession. Where Directors were separately required to retire by rotation at the forthcoming Annual General Meeting, the evaluation results also formed one component of the NRC's assessment of their continued suitability for re-election; they did not determine which Directors were required to retire.</p>

Explanation for departure :		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure :		
Timeframe :		

Intended Outcome

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

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

Practice 7.1

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

Application	:	Departure
Explanation on application of the practice	:	
Explanation for departure	:	<p>The Company has yet to formalise and publish a standalone remuneration policy covering Directors and Senior Management. Nevertheless, the principles and procedures governing remuneration are presently set out in the approved Terms of Reference of the Nomination & Remuneration Committee ("NRC").</p> <p>During FYE2026, the Group continued to operate with a relatively lean management structure and had not formalised a separately designated Senior Management category for the purposes of a consolidated remuneration framework. Remuneration matters relating to the Group's management personnel were therefore considered having regard to the responsibilities and circumstances of the respective roles, while the NRC's Terms of Reference continued to provide the overarching principles concerning responsibilities, qualifications, experience, performance and market competitiveness.</p> <p>For Directors, the NRC reviews the applicable remuneration framework and makes recommendations to the Board having regard to, among others, the nature and level of responsibilities, qualifications and experience, time commitment, the Group's size and complexity, affordability and prevailing market practices. In respect of Non-Executive Directors, the Board considers the NRC's recommendations and, where appropriate, recommends the proposed fees and benefits to shareholders for approval at a general meeting in accordance with Section 230(1) of the Companies Act 2016.</p> <p>As the Group's management structure continues to develop, the Company intends to formalise and publish a consolidated remuneration</p>

	policy for Directors and Senior Management, drawing upon the remuneration principles and procedures presently contained in the NRC's Terms of Reference.	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

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

Practice 7.2

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>The Board has established a Nomination & Remuneration Committee ("NRC") to oversee nomination and remuneration matters relating to Directors and Senior Management.</p> <p>The NRC operates under written Terms of Reference, which set out its authority, duties and responsibilities in reviewing remuneration principles, structures and procedures, evaluating remuneration proposals and making recommendations to the Board.</p> <p>The NRC's Terms of Reference are available on the Company's website.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 8.1

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

Application	:	Applied.					
Explanation on application of the practice	:	The detailed remuneration of each Director for the financial year ended 30 June 2026, including fees and other emoluments, is disclosed on a named basis in the table below, for the Group and Company:					
					Group and Company (RM'000)		
			Name	Directorate	Fee	Other emoluments	Total
		1	Dato'Sri Shamir Kumar Nandy	Executive Director	108.0	5.5	113.5
		2	Shweta Nandy	Executive Director	60.0	12.0	72.0
		3	Dato' Ahmad Rizal Bin Abdul Rahman	Independent Director	86.7	22.6	109.3
		4	Dato' Mohzani Bin Abdul Wahab	Independent Director	92.9	24.3	117.2
5	Maheswari A/P G Kanniah	Independent Director	86.0	22.6	108.6		

Intended Outcome

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

Practice 8.2

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

Application	:	Not applicable - all members of senior management are members of the board	
Explanation on application of the practice	:		
Explanation for departure	:	The Group has not formalised a designated 'Senior Management' category for the purposes of this disclosure. Executive functions are undertaken by the Board, the Managing Director and key personnel. Remuneration is determined based on responsibilities and market practices.	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

No	Name	Position	Company					
			Salary	Allowance	Bonus	Benefits	Other emoluments	Total
1	Input info here	Input info here	0-50,000	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 Board is not a member of the Audit & Risk Committee ("ARC"). The ARC is chaired by an Independent Non-Executive Director who is not the Chairman of the Board.	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
Measure	:		
Timeframe	:		

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.2

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

Application	:	Applied	
Explanation on application of the practice	:	<p>As a measure to safeguard the independence and objectivity of the audit process, the ARC has incorporated a policy governing the appointment of former audit partners to the ARC.</p> <p>The policy, which is codified in the ARC's Terms of Reference, requires a former audit partner of the Company's external audit firm to observe a cooling-off period of at least three (3) years from the expiry of their engagement with the Company before being appointed as a committee member.</p> <p>To date, the Company has not appointed a former audit partner as a member of the ARC.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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 9.3

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	:	<p>The ARC has in place procedures to assess the suitability, objectivity and independence of the external auditors.</p> <p>During FYE2026, the ARC assessed the external auditors' suitability, objectivity, independence and performance, including consideration of the provision of non-audit services, in accordance with its responsibilities under the ARC's Terms of Reference.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	Applied
Explanation on adoption of the practice	:	The ARC comprises solely Independent Non-Executive Directors.

Intended Outcome

There is an effective and independent Audit Committee.

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

Practice 9.5

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

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

Application	:	Applied
Explanation on application of the practice	:	<p>All members of the ARC are financially literate and collectively possess the relevant experience and competencies to discharge their responsibilities, including oversight of the financial reporting process, audit matters, risk management and internal controls.</p> <p>During FYE2026, the ARC members attended training programmes and seminars covering areas including financial reporting, taxation, corporate governance, risk management, internal audit and fraud prevention, to enhance their knowledge and keep abreast of relevant developments.</p> <p>Details of the training programmes attended by the ARC members are disclosed in the Corporate Governance Overview Statement in the Annual Report.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Board is responsible for the Group's system of risk management and internal control and for reviewing its adequacy and effectiveness.</p> <p>The system is designed to manage the Group's risks within acceptable levels and to safeguard shareholders' interests and the Group's assets.</p> <p>The Board recognises that the system is designed to manage, rather than eliminate, the risk of failure to achieve the Group's business objectives and can therefore provide reasonable, but not absolute, assurance against material misstatement, fraud or loss.</p> <p>The Board is assisted by the Audit & Risk Committee ("ARC") in overseeing the Group's risk management and internal control processes, while Management is responsible for identifying and managing risks arising from the Group's businesses and activities and implementing the relevant controls and mitigation measures.</p> <p>Further details are disclosed in the Statement on Risk Management and Internal Control in the Annual Report.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	<p>The Group's risk management process is intended to identify, assess, manage and monitor risks which may affect its businesses and achievement of its objectives.</p> <p>The Group maintains a Risk Register which sets out the key risks identified, the relevant risk owners, existing controls and mitigation measures. Risks are identified through business and management activities, financial and operational reviews, internal audit, regulatory developments and the assessment of significant transactions and corporate proposals.</p> <p>The Group's internal control system comprises defined responsibilities and reporting lines, authority and approval requirements, financial reporting and review processes, policies and procedures governing key activities, and oversight by the Board and relevant Board Committees.</p> <p>During FYE2026, the Group continued to refine its risk assessment and review its internal controls and procedures, including the documentation and operation of key controls.</p> <p>The Board, through the Audit & Risk Committee ("ARC"), reviews the adequacy and effectiveness of the Group's risk management and internal control system, taking into consideration significant risk and control matters, internal audit findings, Management's responses and follow-up actions, and relevant matters arising from the external audit.</p> <p>Based on its review of the Group's risk management and internal control processes during FYE2026, including matters reported by Management, the work performed by the internal auditors and matters arising from the external audit, the Board is satisfied that the Group's risk management and internal control system was adequate and effective in all material respects during the financial year under review.</p> <p>Further details of the framework, including the principal risks and mitigation measures, are disclosed in the Statement on Risk Management and Internal Control in the Annual Report.</p>

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	:	Applied
Explanation on adoption of the practice	:	<p>The Board has entrusted the oversight of the Group's risk management framework and policies to the Audit & Risk Committee ("ARC"), which comprises solely Independent Non-Executive Directors.</p> <p>The ARC's responsibilities include reviewing the Group's risk management processes, principal risks, risk ownership, controls and mitigation measures, and making recommendations to the Board where appropriate.</p>

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	:	<p>The Group's internal audit function is outsourced to an independent professional firm, Axcelasia Sdn Bhd, which reports directly to the Audit & Risk Committee ("ARC").</p> <p>The ARC is responsible for reviewing the adequacy and effectiveness of the internal audit function, including its audit plan, scope of work, resources, competencies, audit findings and Management's responses.</p> <p>The Internal Auditors carry out their reviews based on the internal audit plan approved by the ARC and present their findings and recommendations to the ARC for deliberation. The ARC has direct communication channels with the Internal Auditors and may hold discussions with them without the presence of Management, where necessary.</p> <p>During FYE2026, internal audit findings, Management's responses and follow-up actions were reported to and reviewed by the ARC. Further details of the internal audit activities are disclosed in the Audit & Risk Committee Report in the Annual Report.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

Intended Outcome

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

Practice 11.2

The board should disclose—

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

Application	:	Applied	
Explanation on application of the practice	:	<p>The Group's internal audit function is outsourced to Axcelasia Sdn Bhd, an independent professional firm which reports directly to the Audit & Risk Committee ("ARC").</p> <p>The internal auditor carries out its internal audit activities independently of Management and does not assume any management responsibilities. Its risk-based internal audit methodology is guided, in all material respects, by the International Professional Practices Framework issued by the Institute of Internal Auditors.</p> <p>The internal audit engagement is overseen by an Engagement Director and led by a Managing Consultant, supported by other professional personnel according to the requirements of each audit assignment.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>The Company maintains regular communication with shareholders and other stakeholders through the following channels:</p> <p>(a) The Annual Report, which provides information on the Group's financial and operational performance, corporate governance, sustainability, risk management and internal controls;</p> <p>(b) Announcements to Bursa Malaysia Securities Berhad, including quarterly financial results and announcements of material corporate developments and other matters requiring disclosure under the Main Market Listing Requirements;</p> <p>(c) General meetings, which provide shareholders with opportunities to engage directly with the Board and Management;</p> <p>(d) The Company's website at www.turiya.com.my, which provides access to annual reports, financial announcements, corporate information and relevant governance documents; and</p> <p>(e) Shareholder and investor enquiries received through the Company's established communication channels.</p>
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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	:	Not applicable – Not a Large Company	
Explanation on application of the practice	:		
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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	:	<p>The Notice of Annual General Meeting ("AGM"), together with the relevant explanatory notes and supporting information, is issued to shareholders at least twenty-eight (28) days before the meeting to enable them to make informed voting decisions.</p> <p>The Notice of AGM is also announced to Bursa Malaysia Securities Berhad, published on the Company's website and advertised in a major local newspaper.</p> <p>The Notice of AGM provides detailed explanation for resolutions proposed along with any background information and reports or recommendations that are relevant, where required and necessary, to enable shareholders to make informed decisions regarding the AGM business agenda of the Company.</p>	
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	:	<p>All Directors, including the Chairpersons of the respective Board Committees, attended the last Annual General Meeting ("AGM") to engage directly with shareholders and be accountable for their stewardship of the Company.</p> <p>The External Auditors were also in attendance to respond to shareholders' questions relating to the audit and audited financial statements.</p> <p>The minutes of the AGM are made available on the Company's website.</p>	
Explanation for departure	:		
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>			
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 conducted its Annual General Meeting ("AGM") physically during the financial year under review.	
		Shareholders who were unable to attend the AGM in person were entitled to appoint proxies to attend and vote on their behalf, including providing voting instructions through the proxy forms.	
		While proxy arrangements facilitate the exercise of voting rights without shareholders being physically present, the Company did not provide electronic voting or remote shareholder participation facilities at the AGM.	
		The Board considers that physical general meetings provide opportunities for direct engagement and interaction between shareholders, Directors and Management. Nevertheless, the Company will continue to consider the adoption of appropriate technology to facilitate broader shareholder participation at future general meetings.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 13.4

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

<i>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.</i>		
Application	:	Applied
Explanation on application of the practice	:	<p>The Chairman of the Board facilitates meaningful engagement between shareholders, the Board and Management during general meetings.</p> <p>During the AGM, shareholders were provided with the opportunity to raise questions and seek clarification on the Group's financial and operational performance, corporate developments, governance matters and future plans.</p> <p>The Directors, relevant Board Committee Chairpersons and Management were available to respond to questions raised by shareholders. The External Auditors were also present to address questions relating to the audit and the audited financial statements.</p>
Explanation for departure	:	
	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
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.

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.

provide any reasons online entered by the meeting platform.			
Application	:	Not applicable – only physical general meetings were conducted in the financial year	
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

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.

<i>Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</i>		
Application	:	Applied
Explanation on application of the practice	:	The minutes of the AGM held during FYE2026 were published on the Company's website within thirty (30) business days after the meeting, enabling shareholders to access the proceedings and matters discussed.
Explanation for departure	:	
<i>Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</i>		
Measure	:	
Timeframe	:	

SECTION B – DISCLOSURES ON CORPORATE GOVERNANCE PRACTICES PURSUANT 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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