CORPORATE GOVERNANCE REPORT

STOCK CODE	**:**	0392
COMPANY NAME	**:**	Kee Ming Group 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 ("**Board**") of Kee Ming Group Berhad ("**Company**") is responsible for ensuring the long-term success of the Company and its subsidiary ("**Group**") while driving sustainable value for its stakeholders. The Board is committed to providing effective leadership and oversight of management, and to acting in the best interests of the Company to achieve the Group's objectives and goals, while maintaining high standards of transparency, accountability and good corporate governance practices. The Company is led and managed by an experienced Board comprising members with extensive experience in relevant fields, who collectively bring a broad range of skills, expertise and knowledge required to effectively direct and oversee the Group's business activities, and to provide valuable insights in support of the Company's long-term goals. The profile of each Board member is set out in the Company's Annual Report 2026. Guided by the Board Charter, the Board holds ultimate accountability and responsibility for the Company's stewardship, including but not limited to: (i) establishing the Company's values, ethical standards and strategic objectives while integrating economic, environmental, social and governance ("**EESG**") consideration into long-term planning; (ii) reviewing and challenging management's proposals to ensure sound business conduct and adherence to corporate governance principles; (iii) identifying key risks and ensuring the implementation of internal controls and risk mitigation measures; (iv) overseeing Key Senior Management's competency and ensuring effective succession planning for leadership continuity;

<table>
<tr><td></td><td>(v) reviewing and approving financial statements, the annual report and Board Committee reports to ensure transparency and accountability; and
(vi) promoting a strong corporate governance culture, overseeing the implementation of anti-corruption measures and ensuring effective governance across the Group.

Further, the Board delegates its review function to the following Board Committees, with each Board Committees’ Chairperson reporting its proceedings, findings and recommendations to the Board on matters requiring the Board’s attention and approval at Board meetings:

i) <u>Audit and Risk Management Committee (“ARMC”)</u>
The ARMC assists the Board in overseeing the Group’s financial reporting process, risk management and internal control systems as well as related party transactions and conflict of interest. It also reviews the appointment and performance of the internal and external auditors, while ensuring the adequacy of controls in processes and procedures in compliance with applicable laws, regulations, directives and guidelines.

ii) <u>Nomination and Remuneration Committee (“NRC”)</u>
The NRC assists the Board in reviewing and recommending the structure, size, composition and remuneration of the Board and senior management. It also oversees Board and Board Committees appointments, annual performance evaluations, succession planning as well as ensuring fair and competitive remuneration policies aligned with executive responsibilities, Company’s performance and comparable market statistics.

The Board Charter and Terms of Reference for each Board Committees outlining their roles and responsibilities are available on the Company’s website at <u>www.keeming.com</u>.</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>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
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Intended Outcome
Every company is headed by a board, which assumes responsibility for the company's leadership and is collectively responsible for meeting the objectives and goals of the company.

Practice 1.2
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 Independent Non-Executive Chairperson, Tengku Faizwa Binti Tengku Razif ("**Tengku Faizwa**"), provides overall leadership to the Board, ensuring it operates effectively in fulfilling its responsibilities. She facilitates productive discussions, allocates adequate time for deliberations and provides conclusive reviews on issues raised, fostering informed decision-making. Her primary responsibilities include the following: (i) leading the Board in the adoption and implementation of good corporate governance practices within the Group; (ii) setting the Board agenda and ensuring members receive complete and accurate information in a timely manner; (iii) encouraging active participation and allowing dissenting views to be freely expressed; (iv) managing the interface between the Board and management; and (v) ensuring effective communication with stakeholders and conveying their views to the Board. These responsibilities reinforce the Board Chairperson's role in providing effective leadership to the Board, ensuring sound corporate governance and maintaining the Board's effectiveness. The detailed roles and responsibilities of the Board Chairperson are outlined in the Board Charter, which is available on the Company's website at www.keeming.com.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

Intended Outcome
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 position of the Board Chairperson is held by Tengku Faizwa, while the position of Managing Director is held by Mr. Ir. Liew Kar Hoe. The roles and responsibilities of the Board Chairperson and Managing Director are separate and distinct, with clear segregation to enhance accountability and maintain a balance of authority, preventing unfettered decision-making powers. The Board Chairperson provides leadership to the Board and is primary responsible for promoting sound corporate governance practices, fostering constructive discussions and overseeing stakeholder communication. Whereas the Managing Director manages the Group's daily operations, ensures the effective implementation of the Group's strategic plan and policies approved by the Board and maintains business continuity. The clear division of roles between the Board Chairperson and Managing Director is detailed in the Board Charter, which is available on the Company's website at www.keeming.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Note: If the board Chairman is not a member of any of these specified committees, but the board allows the Chairman to participate in any or all of these committees' meetings, by way of invitation, then the status of this practice should be a 'Departure'.		
Application :	Applied	
Explanation on application of the practice :	The Board Chairperson, Tengku Faizwa, is not a member of the ARMC or NRC, nor does she participate in any of the Board Committees' meetings. This separation preserves her objectivity and independence, ensuring that the Board's deliberations on the observations and recommendations of the Board Committees remain impartial and free from potential conflicts of interest or risks of self-review.	
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 1.5
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 two (2) qualified and competent Company Secretaries, Ms. Ng Shu Fern and Ms. Wong Sin Yee, both of whom are members of the Malaysian Institute of Chartered Secretaries and Administrators (MAICSA) and qualified under Sections 235 and 241 of the Companies Act 2016. The Company Secretaries play a vital role in fostering sound governance by providing strategic advice, ensuring strict adherence to regulatory requirements and procedures and championing corporate governance best practices. Additionally, the Board has full access to their advice and services on all Board affairs and business matters. The roles of the Company Secretaries include the following: (i) ensuring adherence to Board procedures and corporate governance practices; (ii) managing logistics, attending meetings and recording minutes of Board and Board Committee meetings; (iii) advising the Board and Board Committees on their roles and responsibilities, corporate disclosures and regulatory compliance; (iv) monitoring regulatory developments and guiding the Board in adopting best practices; and (v) performing such other functions as may be directed by the Board. Further, the Company Secretaries have actively participated in professional development programmes and training sessions to ensure they remain current with the latest regulatory changes, corporate governance developments, best practices and industry trends. The Board is satisfied with the performance, competency and level of support provided by the Company Secretaries in assisting the Board to discharge its functions during the financial year ended 31 March 2026 ("**FYE 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

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	:	All Board and Board Committees' meetings of the Company are scheduled in advance, allowing Directors sufficient time to plan and ensure their availability. To facilitate this, an annual meeting calendar setting out the schedule of Board and Board Committees' meetings, as well as the forthcoming Annual General Meeting ("**AGM**"), is prepared and circulated to the Board for review and approval. The Company Secretaries, in consultation with the Chairpersons of the Board and Board Committees, assist in planning and formulating the agendas for these meetings. Additional agenda items may be included as needed at the request of the Board or Board Committee Chairpersons, the Board or Management. To support efficient and timely decision-making, meeting notices, agendas, minutes of previous meeting and meeting papers pertaining to relevant proposals are circulated to the members of the Board and Board Committees at least seven (7) days before each meeting, except in emergencies. This ensures that Directors have sufficient time to review meeting materials, seek further clarification from Management if necessary, and engage in meaningful deliberation during meetings. In addition, to uphold the highest standards of integrity, objectivity and independence, all Board and Board Committees' meetings are conducted separately. The meetings are scheduled with appropriate time intervals on the same day to ensure discussions are neither rushed nor unduly prolonged. This structured approach enables Directors to focus effectively on each meeting's agenda while maintaining a seamless flow of deliberations across sessions. All Directors have full and unrestricted access to information regarding the Group's business and affairs, as well as to the professional advice and services of the Company Secretaries, external and internal auditors, and consultants. Such access is available to them either in their individual capacity or collectively as the Board, at the Company's expense, to support informed decision-making. Additionally, the Board may at its discretion, invite senior management or external parties to Board meetings when necessary to facilitate discussions and ensure the effective discharge of responsibilities.

	The Company Secretaries document all matters raised, discussions, deliberations, decisions and conclusions made during the Board and Board Committees' meetings. These records are reviewed by the Board or Board Committees in a timely manner for completeness and accuracy, with confirmation at the next meeting to ensure a reliable record of proceedings. Signed minutes and resolutions are securely maintained at the Company's registered address as an official record. While circular resolutions serve as a practical tool for addressing administrative matters that do not require in-depth discussion, they should not replace Board meetings for complex decisions that demand rigorous deliberation. The Board exercises discretion in their use, ensuring that substantive issues are addressed through formal discussions rather than circular resolutions.	
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 has established and adopted a comprehensive Board Charter that serves as a primary reference and literature that guides the governance and conduct of the Board. The Board Charter clearly defines the functions of the Board and its Board Committees, the delegation of management functions, the annual assessment of Board performance and matters reserved for the Board's approval. The Board Charter covers the following core areas: (a) **Roles and responsibilities**, defines the duties and responsibilities of the Board, Board Chairman, Managing Director and Directors. (b) **Board structure**, establishes principles on Board composition, nomination, appointment, re-election and tenure of Directors. (c) **Board committees and Board meetings**, including details of the composition of the Board Committees and the proceedings of Board meetings. (d) **Board evaluation and performance**, reviewing the effectiveness and performance of the Board, Board Committees and the individual Directors based on a variety of assessment criteria. (e) **Remuneration of directors**, outlining the remuneration framework and policy to ensure transparent disclosure. (f) **Conflict of interest and disclosures**, outlining the procedures for declaring, managing and disclosing conflicts of interest. (g) **Corporate policies**, includes the Anti-Bribery and Anti-Corruption Policy ("**ABC Policy**"), Whistleblowing Policy, Directors' Fit and Proper Policy and Code of Conduct and Ethics ("**Code**").

	The Board reserves for its consideration and approval, among others, the following matters: (a) **Strategy and management** – strategic plans, business plans and budgets, sustainability initiatives, reviews of the Group's performance, new business ventures and approval of key policies. (b) **Group structure and capital** – capital expenditures, material borrowings, and material acquisitions and disposals. (c) **Board membership and other appointments** – changes to the composition of the Board and Board committee, and the appointment of the Company Secretary, external auditors and internal auditors. (d) **Remuneration of Directors and senior management** – review of the Directors' fees and benefits, and the remuneration packages of Executive Directors and Key Senior Management. (e) **Financial reporting and controls** – quarterly financial results, audited financial statements, annual budget and dividends declarations. The Board Charter will be reviewed by the Board periodically and as needed to ensure it alignment with the Board's objectives, the latest applicable laws and practices, the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("**AMLR**") and the best practices of the Malaysian Code on Corporate Governance ("**MCCG**"). The Board Charter is available on the Company's website at www.keeming.com.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board is committed to fostering an ethical corporate culture and promoting sound values throughout the Group by implementing appropriate systems and practices that support and reinforce ethical conduct and compliance. To uphold fairness, impartiality and compliance with legal and regulatory requirements in the Group's business operations, the Board has established the Code, which sets out the fundamental principles and standards expected of the Group's employees and Directors in carrying out their duties and responsibilities. The Code sets out specific requirements and standards of conduct covering key areas, including the declaration of conflicts of interest, confidentiality of Group information and insider trading, integrity and accuracy of financial information, anti-bribery and anti-corruption, as well as cyberspace abuse and software piracy. All employees and Directors are required to read, understand and acknowledge the Code, and to adhere to its principles and standards in the discharge of their duties and responsibilities. The Board is also committed to upholding zero-tolerance stance on bribery and corruption in the Group's business. Accordingly, the Company has established an ABC Policy in accordance with the Malaysian Anti-Corruption Commission Act 2009. This ABC Policy provides principles and guidelines for addressing incidents and issues related to bribery and corruption, including reporting channel and consequences of any violations. The employees and Directors are encouraged to actively engage in the structured corruption risk assessment process as detailed in the Corruption Risk Management framework, and to adhere to the established guidelines to ensure the compliance with anti-corruption policies. The Board, through the ARMC, shall oversee and ensure accountability for identified corruption risks and the corresponding controls to be implemented.

	Both the Code and ABC Policy will be reviewed periodically and as needed. These documents are available on the Company's website at www.keeming.com.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome
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 and adopted a Whistleblowing Policy to support the Code and the ABC Policy by providing an avenue for employees of the Group and members of the public to raise genuine concerns about any wrongdoing or improper conduct involving the Group. The Board believes that implementing a Whistleblowing Policy strengthens and supports good management while demonstrating accountability, effective risk management and sound corporate governance practices. The Whistleblowing Policy provides guidance on improper conducts, actions or behaviours that violate corporate policies, enabling whistleblower to exercise their judgement. The identity of whistleblower is kept confidential and protection is granted against any form of reprisal or retribution, provided that reports are made in good faith. However, if a whistleblower's report found to be false, dishonest, mischievous or malicious, the Company reserves the right to revoke such protection and take appropriate disciplinary action. If any employee or stakeholder reasonably and in good faith believes that malpractice exists within the Group, they are encouraged to report it immediately through the secure channels outlined in the Whistleblowing Policy, as follows: **(i)** **<u>By Post:</u>** Send in a sealed envelope clearly marked "**Strictly Private & Confidential**" to the following address: To: ARMC Chairman c/o Kee Ming Group Berhad No. 19, 19A & 19B, Jalan Pusat Perniagaan Falim 3, Pusat Perniagaan Falim, 30200 Ipoh, Perak. **(ii)** **<u>By Email</u>** E-mail the complaint letter to ARMC Chairman at whistleblowing@keeming.com.

	The Whistleblowing Policy will be reviewed periodically and as needed. This policy is available on the Company's website at www.keeming.com. During the FYE 2026, the Board is pleased to report that the Group has not received any whistleblower reports concerning breaches of the Company's policies or applicable laws.	
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 Management, is responsible for the governance of sustainability, ensuring that sustainability strategies, priorities and targets are effectively integrated into business operations. The Board ensures that sustainability considerations, including EESG factors, are embedded in the Company's corporate strategy, governance and decision-making processes. To reinforce this commitment, the Company has established a sustainability governance structure that defines clear roles and responsibilities at different levels: • **The Board** holds ultimate responsibility for overseeing sustainability management and performance, ensuring that sustainability initiatives align with business objectives and that adequate resources are allocated for their effective implementation. • **The ARMC** supports the Board by ensuring that key sustainability decisions align with the Group's overall business strategies and objectives. It also monitors the progress of sustainability management and performance and reports to the Board periodically. • **The Sustainability Working Committee** ("**SWC**"), led by the Executive Director, Ms. Choy Sook Yan, is accountable for developing and implementing sustainability strategies, assessing material sustainability matters, integrating sustainability initiatives into daily operations, and tracking key performance indicators to achieve sustainability objectives. The SWC is also responsible for reporting material sustainability matters and progress to the ARMC periodically.

	The SWC plays a crucial role in supporting the ARMC by overseeing the development and implementation of sustainability initiatives across the organisation. It is responsible for collecting and tracking sustainability-related data to ensure accurate reporting and informed decision-making. Additionally, the SWC facilities the execution and monitoring of sustainability initiatives in daily operations, driving their effective implementation throughout the Group. It also evaluates emerging sustainability opportunities and challenges, recommending strategic initiatives to enhance the Group's overall sustainability performance and 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 4.2

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 is committed to integrating best sustainability practices across the Group's business, focusing on EESG aspects. The Company's sustainability initiatives, targets and performance are communicated through the Sustainability Statement in the Annual Report, which serve as key channels for engaging with stakeholders. The report and relevant disclosures are made available on the websites of the Company and Bursa Malaysia Securities Berhad ("**Bursa Securities**"), ensuring accessibility to shareholders and the broader stakeholder community. Additionally, updates on sustainability initiatives and performance are shared with employees through internal communication channels. The Board recognises that stakeholder engagement in materiality assessment goes beyond informing stakeholders about what matters to the Company but it actively involves them in the process. This engagement helps the Company to identify, assess and prioritise sustainability strategies and targets based on stakeholders' expectations. During the FYE 2026, the Company has identified seven (7) primary stakeholder groups and engaged them through various approaches to understand their concerns. These interactions provide valuable insights, enabling the Board to better understand stakeholders' needs and expectations, thereby facilitating a more informed strategic planning process. Further details on stakeholders' engagement, materiality assessment and sustainability strategies, targets and its performance are presented in the Sustainability Statement of the Company's Annual Report.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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

Practice 4.3
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 recognises the importance of maintaining an up-to-date understanding of sustainability issues relevant to the Group, including climate-related risks and opportunities, to effectively discharge its oversight responsibilities over EESG matters. In this regard, the Board remains cognisant of the sustainability agendas relevant to the Group and its operations, supported by Management's updates, which serve to enhance Directors' understanding of key sustainability issues and evolving best practices. To this end, the Board encourages Directors to participate in relevant training programmes and continuous professional development initiatives, particularly in sustainability, climate-related matters and evolving regulatory requirements. The Board, with the support of the NRC, reviews and identifies sustainability-related training programmes to strengthen Directors' knowledge in these areas. In addition, the SWC is responsible for monitoring sustainability matters and supporting the Board through the ARMC by providing updates on material sustainability issues, emerging trends and regulatory developments, as well as offering relevant insights to enhance the Board's understanding of sustainability-related risks and opportunities.	
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 performance evaluation framework adopted by the Board includes an assessment of the effectiveness of the Board and senior management in identifying, managing and monitoring EESG matters, including the Group's material sustainability risks and opportunities. With the support of the NRC, this assessment is carried out based on, among others, the following key evaluation criteria: • the Board's oversight of material EESG matters, including the integration of sustainability risks into the Group's risk management framework; • the effectiveness of the sustainability governance framework in managing, monitoring and reporting EESG risks, targets and initiatives, with appropriate support from Management; and • the Board's competency and effectiveness in incorporating sustainability considerations into decision-making, performance monitoring, accountability mechanisms and relevant governance structures, including remuneration. To support continuous improvement in sustainability governance, the SWC is responsible for monitoring sustainability-related initiatives and supporting the implementation of improvement measures, while the NRC will continue to identify and recommend relevant sustainability-related training programmes for 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

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

Practice 4.5- Step Up

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

Note: The explanation on adoption of this practice should include a brief description of the responsibilities of the designated person and actions or measures undertaken pursuant to the role in the financial year.	
Application :	Not Adopted
Explanation on adoption of the practice :	

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

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

Application	:	Applied
Explanation on application of the practice	:	The NRC is also responsible for annually reviewing the overall structure, size and composition of the Board and its Board Committees. This includes assessing the tenure of each Director, the required mix of skills, experience, diversity, core competencies and independence as guided by the Directors' Fit and Proper Policy and Board Diversity Policy. The NRC ensures that the Board maintains an appropriate balance to function effectively, aligning with the Company's needs to support business growth while safeguarding the interests of shareholders and other stakeholders. By conducting the annual performance evaluation, the NRC gains insights into the Board's needs, including the necessity for new skills and perspectives, identifying competency gaps, assessing diversity requirements, evaluating tenure length and ensuring each Director's commitment aligns with the Company's strategic direction. The Board, through the NRC, has reviewed and expressed satisfaction with current Board mix and composition for the FYE 2026, as follows: (a) The Board's overall performance was assessed to be satisfactory, reflecting an appropriate mix of skills, knowledge and experience to guide the Company's strategy and performance. Roles and responsibilities are clearly defined, and the Board Chairperson continues to demonstrate effective leadership in fostering constructive boardroom dynamics, sound decision-making and appropriate delegation to Board Committees. (b) The ARMC and NRC continue to operate at a satisfactory level, with appropriate composition and effective leadership demonstrated by their respective Chairpersons. Both Committees provide constructive oversight and meaningful recommendations to the Board. (c) The overall performance of individual Directors was assessed to be satisfactory, reflecting active participation and constructive engagement during Board deliberations. None of the Directors holds more than five (5) directorships in public listed companies.

<table>
<tr><td></td><td>(d) The Independent Directors were assessed to have satisfied the prescribed independence criteria and continue to demonstrate objective judgement, ethical conduct and sufficient time commitment in discharging their duties.

In accordance with Clause 101 of the Company’s Constitution, all the Directors shall retire from office at the first AGM of the Company and shall be eligible for re-election. Based on the annual performance evaluation and having satisfied itself with the performance, contribution, independence (where applicable) and time commitment of the following retiring Directors, the NRC recommended their re-election to the Board in accordance with Clause 101 of the Company’s Constitution:

(i) Tengku Faizwa
(ii) Mr. Ir. Liew Kar Hoe
(iii) Ms. Choy Sook Yan
(iv) Mr. Lim Chin Siu
(v) Mr. Ooi Guan Hoe
(vi) Ms. Susie Chung Kim Lan
(vii) Ms. Lee Chin Hui

All the retiring Directors have expressed their intention to seek for re-election at the forthcoming 1st AGM.

Based on the recommendation of the NRC, the Board (save for the retiring Directors who have abstained from deliberation on discussions relating to their own re-election) has resolved to propose the re-election of the abovementioned Directors at the forthcoming 1st AGM for shareholders' approval.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
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<tr><td>Measure :</td><td></td></tr>
<tr><td>Timeframe :</td><td></td></tr>
</table>

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

Practice 5.2
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>:</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td>The Board composition as of 31 March 2026 is as follows:
<table><tr><th>Designation</th><th>No. of Directors</th><th>Percentage (%)</th></tr><tr><td>Executive Director</td><td>2</td><td>28.6</td></tr><tr><td>Non-Independent Non-Executive Director</td><td>1</td><td>14.3</td></tr><tr><td>Independent Non-Executive Director (“INED”)</td><td>4</td><td>57.1</td></tr><tr><td>Total</td><td>7</td><td>100.0</td></tr></table>
The Board composition complies with Rule 15.02(1)(a) of the Listing Requirements, which requires at least two (2) Directors or one-third (1/3) of the Board, whichever is the higher, are Independent Directors. This composition promotes objective and independent deliberation, review and decision-making at the Board level.

The presence of the INEDs ensures effective checks and balances in the Board’s functions. They play a crucial role in safeguarding minority shareholders' interests by providing independent views and constructive challenge to Management.

The NRC undertakes an annual assessment of the independence of INEDs based on the criteria outlined in the AMLR and its Guidance Note. This includes evaluating, among others, the Directors’ ability to exercise independent judgement, the absence of relationships or circumstances that may give rise to conflicts of interest, as well as their objectivity and integrity.

Based on the assessment conducted for the FYE 2026, the Board is satisfied that all INEDs continue to meet the independence criteria and are able to act in the best interests of the Company, the Group, shareholders and other stakeholders.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td></td></tr>
<tr><td></td></tr>
</table>

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

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

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

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

<table>
<tr><td>Application :</td><td>Applied</td></tr>
<tr><td>Explanation on application of the practice :</td><td>As of 31 March 2026, the Board consists of seven (7) members, including four (4) INEDs. The tenure of the INEDs is as follows:

<table><tr><th>Years of Service</th><th>No. of INED</th></tr><tr><td>Less than 3 years</td><td>4</td></tr><tr><td>3 years to 6 years</td><td>-</td></tr><tr><td>6 years to 9 years</td><td>-</td></tr></table>
In accordance with the Company's Board Charter and the NRC's Terms of Reference, the tenure of an INED shall not exceed a cumulative term of nine (9) years. Currently, none of the INEDs has exceeded this tenure limit.

Upon reaching the nine (9) year limit, an INED may continue to serve on the Board only if re-designated as a Non-Independent Director, subject to the Board's approval. Alternatively, if the Board intends to retain the Director as an INED, it must provide justifiable rationale and seek shareholders' approval through a two-tier voting process, in line with the best practices of the MCCG.

Before such a decision is made, the NRC is responsible for assessing and recommending to the Board whether the INED should continue beyond the tenure limit.

The maximum cumulative tenure for an INED shall not exceed twelve (12) years from the date of first appointment as an INED.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td></td></tr>
<tr><td></td></tr>
<tr><td colspan="2">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
</table>

Measure :		
Timeframe :		

Intended Outcome

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

Practice 5.4 - Step Up

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

Note: To qualify for adoption of this Step Up practice, a listed issuer must have a formal policy which limits the tenure of an independent director to nine years without further extension i.e. shareholders' approval to retain the director as an independent director beyond nine years.		
Application	:	Not Adopted
Explanation on adoption of the practice	:	

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Company embraces diversity not only at the Board level but also across its operations, recognising it as a fundamental aspect of good governance that contributes to an effective organisation and the Group's sustainable growth. In line with this commitment, the Group ensures that recruitment and selection practices at all levels are structured to consider a diverse pool of candidates, fostering gender diversity and broader inclusion throughout the organisation. As outlined in the NRC's Terms of Reference, the NRC is responsible for evaluating and recommending potential candidates to the Board in the event of vacancies. In carrying out this responsibility, the NRC adheres to the Directors' Fit and Proper Policy and Board Diversity Policy concerning the appointment and re-appointment of Directors. The Directors' Fit and Proper Policy outlines key criteria, including: • Character and integrity including probity, personal integrity, financial soundness and solvency and good reputation; • Experience and competence including qualifications, trainings, skills, relevant experience and expertise and past performance or track record; and • Time and commitment including ability to discharge role having regard to other commitments and participation and contribution in the Board. Both Directors' Fit and Proper Policy and Board Diversity Policy are available on the Company's website at www.keeming.com. The NRC, with the support of the Companies Secretaries, conducted an annual performance evaluation for the FYE 2026 to assess the performance, skills and experience of the Board and its Board Committees, as well as the commitment, competencies, and contributions of each individual Director.

	Based on the assessment results, the Board, through the NRC, is satisfied that the composition of the Board and its Board Committees is appropriately structured, with members possessing diverse backgrounds and experiences across various fields. Collectively, the Directors contribute a broad range of skills, experience and knowledge in managing the Group's businesses effectively.	
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 policies and procedures for Board appointments are guided by the Company's Board Charter and the NRC's Terms of Reference. The NRC is responsible for overseeing the screening and recruitment process for new Directors. As part of a formal and transparent selection process, the NRC evaluates the suitability and qualifications of potential candidates before making recommendations to the Board for appointment. In carrying out this responsibility, the NRC assesses candidates based on their individual merits, taking into account a diverse mix of skills, functional expertise, industry knowledge, leadership experience, integrity, character and any other relevant attributes that could enhance and complement the Board's composition. This assessment is conducted with reference to the Directors' Fit and Proper Policy and the Board Diversity Policy to ensure alignment with the Company's governance framework and strategic objectives. During the FYE 2026, the Board was constituted as part of the Company's corporate restructuring and listing exercise on the ACE Market of Bursa Securities. The initial appointments of Directors were made in June 2025, taking into consideration the skills, experience and competencies required to support the Company's business and governance needs. Subsequently, the Board composition was refreshed through the appointment of two (2) INEDs in November 2025 to fill vacancies on the Board. For all appointments made during the FYE 2026, the candidates were identified through recommendations from the promoters, Management and Company's professional advisers. Prior to their appointments, appropriate due diligence and fit and proper assessments were conducted by the Company's professional advisers to evaluate the candidates' integrity, character, competence, experience, independence (where applicable) and ability to discharge

	their duties and responsibilities effectively. Accordingly, independent external search sources were not utilised for these appointments. Going forward, in identifying potential candidates for Board vacancies, the NRC may leverage independent sources in addition to referrals from existing Directors, Management and/or major shareholders. These sources include: (a) Directors' registries and professional networks; (b) industry associations; (c) open advertisements; and (d) independent search firms.	
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	:	For Directors who are due for retirement and subject to re-election at the Company's 1st AGM pursuant to the Company's Constitution, the NRC undertakes a thorough assessment before making its recommendation to the Board. This evaluation reviews each Director's performance, contribution and independence (where applicable) in accordance with the key principles of the Directors' Fit and Proper Policy, ensuring continued alignment with the Company's strategic objectives. In accordance with good governance practices, all Directors standing for re-election had abstained from deliberation and voting during the Board meeting concerning their respective re-election. Upon deliberation and based on the NRC's recommendation, the Board has resolved to propose the re-election of the retiring Directors for shareholders' approval at the forthcoming 1st AGM. A support statement from the Board in relation to the re-election of the retiring Directors is provided in the Notice of the 1st AGM for shareholders' perusal and consideration. Additionally, the profiles of the Directors standing for re-election are included in the Company's Annual Report to facilitate informed decision-making by shareholders.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	

Timeframe :		

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

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

Application	:	Applied
Explanation on application of the practice	:	The NRC was established on 14 August 2025 and is chaired by Ms. Susie Chung Kim Lan, an INED of the Company. In accordance with the NRC's Terms of Reference, the NRC shall consist of at least three (3) members, all of whom must be Non-Executive Directors, with the majority being independent. The NRC comprises exclusively INED during the FYE 2026, as shown below:
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:	

Designation	Director	Directorship
Chairperson	Susie Chung Kim Lan[1]	INED
Chairperson	Dato' Ts. Dr. Thian Boon Chung[2][3]	INED
Member	Ooi Guan Hoe[1]	INED
Member	Lee Chin Hui[2]	INED
Member	Woo Ah Kek[2][3]	INED

Notes:
(1) Appointed on 26 November 2025
(2) Appointed on 30 June 2025
(3) Resigned on 26 November 2025

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 is committed to promoting gender diversity as guided by its Board Diversity Policy. In selecting Board members, the Board ensures equal opportunities for all qualified candidates, considering factors such as experience, knowledge, competencies, and attributes relevant to the Group's business portfolios and future investments. As of 31 March 2026, the Board has four (4) women Directors, representing 57% of its total members. This diversity enhances Board deliberations by incorporating varied perspectives and insights from women Directors. The Board remains committed to maintaining at least 30% women participation, as outlined in its Board Diversity Policy. When Board vacancies arise, the Board will take necessary measures to ensure women candidates are actively sought in its recruitment process to uphold this commitment.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board has adopted a Board Diversity Policy to promote greater participation of women at both the Board and senior management levels, with a target of achieving at least 30% representation in both areas. As of 31 March 2026, the Board comprises 57% women Directors, while women representation in Key Senior Management stands at 20%. The Company continues to enhance gender diversity, and the NRC will integrate diversity considerations into human capital planning, succession planning and leadership development, with a focus on identifying, developing and promoting qualified women candidates for senior management roles as opportunities arise, in line with the Company's growth and business needs. Nonetheless, gender is not a determining factor for Board or senior management appointments. Instead, selections are based on objective criteria and merit, ensuring that the most qualified candidates are appointed regardless of gender. The gender representation of the Board and Key Senior Management is disclosed in the respective profiles of the Directors and Key Senior Management in the Annual Report.
Explanation for departure	:	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure	:	
Timeframe	:		

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

Practice 6.1
The board should undertake a formal and objective annual evaluation to determine the effectiveness of the board, its committees and each individual director. The board should disclose how the assessment was carried out its outcome, actions taken and how it has or will influence board composition.

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

Note: For a Large Company to qualify for adoption of this practice, it must undertake annual board evaluation and engage an independent expert at least every three years to facilitate the evaluation.		
Application	:	Applied
Explanation on application of the practice	:	The Board, through the NRC, conducted an annual assessment to evaluate the effectiveness of the Board, Board Committees and each individual Director in relation to their performance during the FYE 2026. The NRC, with the support of the Company Secretaries, facilitated the performance evaluation process through rating assessments and evaluation questionnaires. The evaluation criteria were aligned and adopted in accordance with the recommendations of the Corporate Governance Guide issued by Bursa Securities. The Board considers the current internally conducted evaluation framework to be effective and therefore, no independent expert was engaged for this assessment. The Company Secretaries compiled and tabulated the assessment results for the NRC Chairperson's review, and the findings were subsequently reported to the Board for consideration and further deliberation. Based on the assessment results for the FYE 2026, the Board was satisfied that: • Individual Directors meet the Board's expectations in terms of character, experience, integrity, competency and time commitment in discharging their duties effectively. • Individual Directors demonstrate a sound understanding of governance responsibilities, fiduciary duties and strategic oversight. • The Board has an appropriate mix of skills, knowledge and experience to guide the Company's strategy and performance. • The Board and Board Committees are effective in carrying out their respective roles and responsibilities.

	• All Independent Directors have been assessed to be and continue to be independent of Management and free from any relationships that could materially interfere with their independent judgement. Recommendations by the NRC on identified areas for improvement are documented for follow-up actions and maintained as part of the Company's internal governance records. Overall, the Board, Board Committees and individual Directors demonstrated satisfactorily for the FYE 2026, and no material weaknesses were identified from the assessment.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

Intended Outcome

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

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

Practice 7.1

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

Application	:	Applied
Explanation on application of the practice	:	The Board has established a comprehensive Remuneration Policy for the Directors and senior management of the Company to determine their remuneration, ensuring that it is commensurate with their responsibilities, qualifications and competencies, and aligned with the demands, complexities and performance of the Company. This policy considers the skills, experience and responsibilities required for each role while maintaining fairness and competitiveness in the market. The remuneration framework distinguishes between the different roles of Non-Executive Directors, Executive Directors and Key Senior Management, ensuring that remuneration appropriately reflects their respective contributions and responsibilities. The framework incorporates both fixed and performance-linked components, with the latter tied to key performance indicators to drive sustainable business growth and long-term shareholder value. To uphold strong governance and transparency, the NRC ensures that all remuneration decisions undergo a formal review process with independent oversight. The Directors shall abstain from deliberations and voting at the Board on matters relating to their own remuneration. The proposed Directors' fees and benefits are subject to shareholders' approval at the Company's AGM. The Remuneration Policy for Directors and Senior Management will be reviewed periodically and as needed. The policy is available on the Company's website at www.keeming.com.
Explanation for departure	:	

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

Intended Outcome
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 NRC is responsible for recommending the remuneration framework and packages for the Board and Key Senior Management, in accordance with the principles set out in the Company's Remuneration Policy for Directors and Senior Management. For the FYE 2026, upon the recommendation of the NRC, the Board is satisfied that the remuneration framework and packages for the Board, Board Committees and Key Senior Management are fair, competitive and aligned with the Company's strategic objectives. Accordingly, the Board has resolved to present the proposed Directors' fees and benefits to shareholders for approval at the forthcoming 1st AGM of the Company. The duties and responsibilities of the NRC are clearly stated in its Terms of Reference, which is available on the Company's website at www.keeming.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome

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

Practice 8.1

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

Application	:	Applied
Explanation on application of the practice	:	The details of the Directors' remuneration for the FYE 2026 comprising remuneration received and/or receivable on both Company and Group basis are set out in the table below. For the purposes of this Corporate Governance Report, other emoluments comprise the employer's contribution to the Employees Provident Fund ("**EPF**") and other employment-related emoluments, where applicable.

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	Tengku Faizwa Binti Tengku Razif	Independent Director	12.0	0.5	-	-	-	-	12.5	12.0	0.5	-	-	-	-	12.5
2	Ir. Liew Kar Hoe	Executive Director	-	-	-	-	-	-	-	-	-	276.0	180.0	28.0	30.2	514.2
3	Choy Sook Yan	Executive Director	-	-	-	-	-	-	-	-	-	130.0	70.0	13.3	18.2	231.5
4	Lim Chin Siu	Non-Executive Non-Independent Director	8.0	0.5	-	-	-	-	8.5	8.0	0.5	-	-	-	-	8.5
5	Ooi Guan Hoe	Independent Director	8.0	0.5	-	-	-	-	8.5	8.0	0.5	-	-	-	-	8.5
6	Susie Chung Kim Lan	Independent Director	8.0	0.5	-	-	-	-	8.5	8.0	0.5	-	-	-	-	8.5
7	Lee Chin Hui	Independent Director	8.0	0.5	-	-	-	-	8.5	8.0	0.5	-	-	-	-	8.5

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 colspan="2">Departure</td></tr>
<tr><td>Explanation on application of the practice :</td><td colspan="2"></td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2">The Company believes that disclosing the remuneration of the three (3) non-director Key Senior Management members on a named basis may not serve the best interests of the Company, as it could lead to challenges in talent retention, particularly in a highly competitive industry.

The Board ensures that the remuneration of Key Senior Management aligns with their experience, contributions and commitment to fulfilling their responsibilities. This alignment considers the Company's performance and aims to maintain competitive remuneration packages that attract, retain and motivate key talent.

Save for Mr. Ir. Liew Kar Hoe and Ms. Choy Sook Yan, whose remuneration details are disclosed in Practice 8.1, the Board has opted to disclose the aggregate remuneration and benefits of the remaining Key Senior Management members for the FYE 2026 on an unnamed basis, categorised in bands of RM50,000, as follows:

<table><tr><th>Range of Remuneration*</th><th>Number of Key Senior Management</th></tr><tr><td>RM200,001 to RM250,000</td><td>2</td></tr><tr><td>RM250,001 to RM300,000</td><td>1</td></tr></table>Note:
* The remuneration includes salary, bonuses and other emoluments comprising the employer's contribution to the EPF.</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>

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.
6	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	:	

Intended Outcome

There is an effective and independent Audit Committee.

The board is able to objectively review the Audit Committee's findings and recommendations.

The company's financial statement is a reliable source of information.

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

Application	:	Applied	
Explanation on application of the practice	:	The ARMC is chaired by Mr. Ooi Guan Hoe, an INED of the Company, who is not the Chairperson of the Board. The key duties and responsibilities of the ARMC Chairperson are outlined in the ARMC's Terms of Reference, which is available on the Company's website at www.keeming.com.	
Explanation for departure	:		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.			
Measure	:		
Timeframe	:		

Intended Outcome
There is an effective and independent Audit Committee.

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

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

Application	:	Applied	
Explanation on application of the practice	:	The Terms of Reference of the ARMC require that any former partner of the Group's external audit firm and/or its affiliate firm observe a cooling-off period of at least three (3) years before being eligible for appointment as a member of the ARMC. This policy is designed to safeguard the independence and objectivity of the Company's external auditors and support the ARMC in fulfilling its oversight responsibilities. The ARMC's Terms of Reference is available at the Company's website at www.keeming.com. Currently, none of the ARMC members are former partners of the Group's external audit firm and/or its affiliate firm, and the Board does not anticipate any such appointments in the foreseeable future.	
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 9.3
The Audit Committee has policies and procedures to assess the suitability, objectivity and independence of the external auditor to safeguard the quality and reliability of audited financial statements.

Application	:	Applied
Explanation on application of the practice	:	The ARMC, guided by its Terms of Reference, is responsible for evaluating the suitability, objectivity and independence of the external auditors on an annual basis. In this regard, the ARMC considers the following key criteria, among others: (i) the independence of the external audit firm is maintained throughout the audit engagement; (ii) the adequacy, suitability, competency, experience and overall quality of the external auditors; (iii) the external auditors' capacity and resources, along with their ability to meet deadlines and effectively address audit issues, as outlined in the audit planning memorandum; and (iv) the nature, scope and fees of non-audit services provided by the external auditors do not impair their independence and objectivity. The Board, through the ARMC, reviews and evaluates the performance of the external auditors, Messrs. Ecovis Malaysia PLT ("**Ecovis**") in respect of both audit and non-audit services rendered to the Group. Based on the assessment, the ARMC is satisfied with Ecovis's competence, audit quality, overall performance and adequacy of resources allocated in connection with the audit of the Company's annual financial statements for the FYE 2026. In addition, Ecovis has also provided a written assurance confirming that they have maintained independence throughout the audit engagement in compliance with all relevant professional and regulatory requirements. As part of the evaluation process, the ARMC also held private sessions with Ecovis, in the absence of Management, to facilitate open and independent discussions on audit-related matters. Upon consideration of the ARMC's recommendation, the Board has resolved to propose the re-appointment of Ecovis as the external auditors of the Company for shareholders' approval at the forthcoming 1st 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.

<table>
<tr><td>Application</td><td>:</td><td>Adopted</td></tr>
<tr><td>Explanation on adoption of the practice</td><td>:</td><td>The ARMC comprises three (3) members, all of whom are INEDs.

As of 31 March 2026, the composition of the ARMC is as follows:

<table><tr><th>Designation</th><th>Director</th><th>Directorship</th></tr><tr><td>Chairperson</td><td>Ooi Guan Hoe</td><td>INED</td></tr><tr><td>Member</td><td>Susie Chung Kim Lan</td><td>INED</td></tr><tr><td>Member</td><td>Lee Chin Hui</td><td>INED</td></tr></table></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 9.5
Collectively, the Audit Committee should possess a wide range of necessary skills to discharge its duties. All members should be financially literate, competent and are able to understand matters under the purview of the Audit Committee including the financial reporting process.

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

Application :	Applied
Explanation on application of the practice :	All ARMC members are financially literate and collectively possess a broad range of skills and experience across various industries, enabling them to effectively discharge their duties including oversight of the financial reporting process. The profiles of ARMC members are set out in the Profile of Board of Directors section of the Annual Report. The ARMC Chairperson, Mr. Ooi Guan Hoe and ARMC member, Ms. Susie Chung Kim Lan, are qualified accountants and members of the Malaysian Institute of Accountants (MIA). Their expertise in accounting and audit matters ensures compliance with the financial expertise requirements under the AMLR and strengthens the Company's financial oversight, risk management and governance practices. All ARMC members actively participated in continuous professional development programmes and received briefings from Management and the external auditors to stay updated on relevant developments in accounting and auditing standards, regulatory requirements and industry best practices. The training programmes attended by the ARMC members during the FYE 2026 are disclosed in the Corporate Governance Overview Statement in the Annual Report.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	

Timeframe :		

Intended Outcome

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 is committed to establishing and maintaining a robust, effective and efficient system of risk management and internal control to safeguard shareholders' investments, the Group's assets and stakeholders' interests. To this end, the Board has adopted an Enterprise Risk Management ("**ERM**") framework, which provides a structured approach in identifying, assessing, responding to, monitoring and reporting risks in alignment with the Group's strategic objectives. While not all risks can be eliminated, the ERM framework ensures that risks are managed proactively to support informed decision-making and enhance business resilience. To fulfil its oversight responsibilities, the ARMC is entrusted by the Board with reviewing the adequacy and effectiveness of the Group's risk management and internal control system. The ARMC is responsible for: (a) reviewing significant risks identified by senior management and evaluating the effectiveness of mitigation plans; (b) deliberating on risk mitigation strategies and ensuring that appropriate control measures are in place; and (c) assessing the overall risk landscape and recommending improvements to the Board where necessary. Senior management plays a key role in reporting key risks and mitigation measures to the ARMC regularly, ensuring continuous monitoring and proactive management. At the operational level, all employees are required to comply with the Group's ERM framework and to report any emerging risks to their respective departmental heads for further escalation, where necessary. The ARMC also oversees the implementation and effectiveness of internal controls by reviewing audit findings and monitoring Management's corrective actions, as conducted by the internal audit function. Additionally, the ARMC is responsible for overseeing the appointment and evaluating the performance of the outsourced internal auditors.

<table>
<tr><td></td><td colspan="2">By embedding risk management and internal control practices across all levels of the organisation, the Group fosters a risk-aware culture that supports effective decision-making and long-term business sustainability.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

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

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

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

Application :	Applied
Explanation on application of the practice :	The Board has established a structured risk management and internal control framework to support the Group's strategic objectives by identifying, assessing, mitigating, monitoring and reporting risks. The adopted ERM framework provides a systematic approach in managing risks within an acceptable tolerance level while ensuring compliance with internal policies and regulatory requirements. To ensure the adequacy and effectiveness of this framework, the ARMC undertakes the following measures and responsibilities on a regular basis: (a) **Risk Identification and Assessment:** Senior management conducts periodic risk assessments under the ERM framework, categorising risks by likelihood and impact. Key risks and mitigation plans are reported to the ARMC for review. (b) **Risk Monitoring and Reporting**: Reviews the Risk Report at least once a year, assessing significant risks, mitigation effectiveness and emerging risks. (c) I**nternal Control Reviews**: Evaluates internal controls in respect of compliance, financial integrity and operational efficiency. Ensures corporate policies and standard operating procedures align with the latest regulatory requirements. Any weaknesses identified through internal or external audits are addressed through appropriate corrective actions. (d) **Independent Assurance:** Oversees internal audit function, including reviewing audit findings and Management's responses to drive continuous improvements. A comprehensive overview of the Group's risk management and internal control framework is set out in the Statement on Risk Management and Internal Control in the Annual Report.

	Based on the above and the assurance provided by the Managing Director and Chief Financial Officer, the Board is satisfied that the Group's risk management and internal control framework is adequate and effective in managing its risks and safeguarding its assets.
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	:	In preparation for the listing, the Company engaged SocialGreen Governance Sdn. Bhd. as an outsourced Internal Control and Risk Management Consultant to review the adequacy and effectiveness of the Group's internal control and risk management practices. The review conducted during the FYE 2026 covered key financial and operational processes, internal control systems, risk management practices and corporate governance frameworks. Following the Company's listing on 12 February 2026, the Board has engaged Eco Asia Governance Advisory Sdn. Bhd. ("**Eco Asia**"), an independent professional firm to undertake the Group's internal audit function on an outsourced basis. The internal auditors conduct periodic reviews in accordance with an internal audit review plan approved by the ARMC, adopting a systematic approach to evaluate and enhance the Group's risk management, internal controls and governance processes. The ARMC is responsible for ensuring the effectiveness and independence of the internal audit function. In accordance with its Terms of Reference, the ARMC's key responsibilities in relation to internal audit include, among others: (i) reviewing the adequacy and effectiveness of the internal audit function, including its scope, competency, resources and authority to carry out its work; (ii) approving the internal audit plan and reviewing audit findings, including the results of assessments, investigations and Management's response to ensure that appropriate corrective actions are implemented; and (iii) monitoring the status of follow-up actions on audit recommendations to ensure timely implementation. To preserve independence and objectivity, the internal auditors report directly to the ARMC and provide independent assurance on the adequacy and effectiveness of the Group's internal control system. Their primary functions include conducting internal audit reviews based on the approved audit plan, reporting audit findings with root-cause analysis and risk implications, recommending corrective actions, and

	performing follow-up audits to assess the effectiveness of corrective actions taken by Management. The ARMC also ensures that the internal auditors are provided with sufficient access to information, as well as the necessary resources and support to carry out their duties effectively. This enables the internal audit function to remain aligned with industry best practices and supports the continuous enhancement of the Group's risk management and internal control processes.
Explanation for departure :	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.	
Measure :	
Timeframe :	

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

Practice 11.2
The board should disclose–
- whether internal audit personnel are free from any relationships or conflicts of interest, which could impair their objectivity and independence;
- the number of resources in the internal audit department;
- name and qualification of the person responsible for internal audit; and
- whether the internal audit function is carried out in accordance with a recognised framework.

Application :	Departure	
Explanation on application of the practice :		
Explanation for departure :	During the FYE 2026, the Company had yet to establish a formal internal audit function as it was in the listing preparation stage. Nevertheless, the Company has undertaken an internal control review as part of its governance enhancement and listing readiness exercise during the financial year under review. Accordingly, the disclosures relating to the independence of internal audit personnel, the number of resources within the internal audit function, the name and qualification of the person responsible for internal audit, and the recognised framework adopted are not applicable for the FYE 2026.	
	Notwithstanding this, the Board recognises the importance of an effective and independent internal audit function as a key component of the Group's governance, risk management and internal control framework. In this regard, the Board appointed Eco Asia to undertake the Group's internal audit function on an outsourced basis, to support the Group's post-listing governance and oversight processes.	
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

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

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

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of timely, transparent and effective communication with shareholders and stakeholders to foster mutual trust and understanding. Committed to ensuring prompt, accurate and fair disclosure of the Group's business operations and developments, the Company engages through the following channels: **(i) <u>Website</u>** The Group's website, www.keeming.com, features a dedicated Investor Relations section that is regularly updated with the latest news and developments to enhance communication with stakeholders. For any enquiries or feedback, stakeholders may contact the Company via email at info@keeming.com or by telephone at +605-281 2873. **(ii) <u>Company announcements made to Bursa Securities</u>** All announcements submitted to Bursa Securities can be accessed on both the Company's website at www.keeming.com and the Bursa Securities' website at www.bursamalaysia.com. **(iii) <u>Annual Report</u>** The Annual Report serves as a key communication tool, providing a comprehensive overview of the Group's business operations, financial performance, corporate governance, sustainability initiatives, risk management and internal control systems. **(iv) <u>General Meetings</u>** General meetings serve as a primary forum for shareholder engagement, enabling direct interaction with the Board. Shareholders can raise concerns, seek clarifications and gain insights into the Group's operations, financial position and strategic direction.

<table>
<tr><td></td><td colspan="2">(v) <u>Press Conferences/Media Releases</u>
The Company may hold press conferences and issue media releases in conjunction with significant corporate developments and progress. Relevant updates will be published on the Company’s website promptly after being released to Bursa Securities.

(vi) <u>Engagement Sessions with Stakeholders</u>
Direct interactions serve as a key communication channel for the Group, facilitating meaningful engagement with customers, suppliers and other stakeholders in daily operations. These interactions foster stronger relationships, enhance collaboration and ensure efficient resolution of business matters.

Through these channels, the Board ensures stakeholders are kept informed in a timely, accurate and transparent manner, fostering trust and long-term relationships.</td></tr>
<tr><td rowspan="2">Explanation for departure :</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="3">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure :</td><td colspan="2"></td></tr>
<tr><td>Timeframe :</td><td></td><td></td></tr>
</table>

Intended Outcome

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

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

Practice 12.2

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

Application :	Not applicable – Not a Large Company	
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 13.1
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 forthcoming AGM scheduled for Thursday, 27 August 2026, will be the Company's 1st AGM following its listing on the ACE Market of Bursa Securities on 12 February 2026 and will serve as an important platform for meaningful engagement between the Board and shareholders. To encourage greater shareholder participation, the Notice of the 1st AGM together with the Company's Annual Report will be issued to shareholders on 30 July 2026, providing more than 28 days' notice prior to the meeting. Additionally, the Notice of the 1st AGM will also be published on the Company's website, Bursa Securities' website and in a nationally circulated newspaper for broader accessibility. The Notice of the 1st AGM sets out the details of the proposed resolutions together with the relevant explanatory notes and supporting information, where applicable, to enable shareholders to make informed decisions.	
Explanation for departure :		
Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.		
Measure :		
Timeframe :		

Intended Outcome

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

Practice 13.2

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

Application	:	Applied
Explanation on application of the practice	:	The Board recognises the importance of general meetings as a key platform for direct engagement with shareholders. Barring any unforeseen circumstances, all Directors including the Chairperson of each Board Committees, have confirmed their attendance at the forthcoming 1st AGM scheduled on Thursday, 27 August 2026. The Board is committed to facilitating discussions and providing meaningful explanations and responses to any questions or concerns raised by shareholders. Additionally, the Company's external auditors and senior management team are invited to attend the 1st AGM to address shareholders' enquiries as needed.
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's 1st AGM scheduled for Thursday, 27 August 2026 will be conducted as a fully physical meeting within the capital city vicinity to ensure accessibility for shareholders. The Board believes that physical meeting provides the most effective platform for meaningful shareholder engagement, enabling direct interaction, real-time discussions and immediate responses to queries.	
	Shareholders who are unable to attend the meeting are encouraged to appoint proxy(ies) to attend, speak and vote on their behalf, with the proxy form to be lodged with the Company's share registrar at least 48 hours prior to the AGM. The Board remains committed to accessible, transparent and constructive shareholder engagement and will continue to assess the feasibility of implementing remote participation and electronic voting for 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.

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 Chairperson recognises the importance of the Company's AGM as a platform to facilitate meaningful shareholder engagement through clear communication, structured discussions and informed decision-making. The notice of the 1st AGM, together with the accompanying documents, will be circulated in advance, providing shareholders with sufficient time to review relevant information, participate in discussions and cast informed votes. To promote transparency and encourage participation, shareholders will be informed of their rights and the mechanisms available to exercise them through the AGM administrative guides, which will also provide guidance on the appointment of proxies. The Board, senior management and external auditors will be present at the 1st AGM to address shareholders' questions and provide necessary clarifications. The Board Chairperson will ensure that the meeting proceedings encourage active shareholder participation, allocate sufficient time for discussions and provide clear and meaningful responses to all questions raised. The Company's website will continue to serve as an important platform for keeping shareholders informed of key developments, and for accessing the minutes of general meetings. Shareholders will also be able to engage with the Company outside of general meetings, raise concerns, and provide feedback through the communication channels 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

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

Practice 13.5

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

Note: The explanation of adoption of this practice should include a discussion on measures undertaken to ensure the general meeting is interactive, shareholders are provided with sufficient opportunity to pose questions and the questions are responded to. Further, a listed issuer should also provide brief reasons on the choice of the meeting platform.			
Application	:	Departure	
Explanation on application of the practice	:		
Explanation for departure	:	The Company will convene its 1st AGM as a public listed company on Thursday, 27 August 2026 at Greens III, Sports Wing, Tropicana Golf & Country Resort, Jalan Kelab Tropicana, 47410 Petaling Jaya, Selangor.	
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.

<table>
<tr><td colspan="4">Note: The publication of Key Matters Discussed is not a substitute for the circulation of minutes of general meeting.</td></tr>
<tr><td>Application</td><td>:</td><td colspan="2">Applied</td></tr>
<tr><td>Explanation on application of the practice</td><td>:</td><td colspan="2">The Company has scheduled its 1st AGM on Thursday, 27 August 2026. Following the conclusion of the AGM, the draft minutes will be circulated to the Board for review and comments before being confirmed as an accurate record of the proceedings.

The minutes of the 1st AGM will be made available on the Company's website at www.keeming.com within 30 business days after the AGM. The minutes will also include the questions raised during the meeting, the Company's responses and the outcome of the voting results.</td></tr>
<tr><td rowspan="2">Explanation for departure</td><td rowspan="2">:</td><td colspan="2"></td></tr>
<tr><td colspan="2"></td></tr>
<tr><td colspan="4">Large companies are required to complete the columns below. Non-large companies are encouraged to complete the columns below.</td></tr>
<tr><td>Measure</td><td>:</td><td colspan="2"></td></tr>
<tr><td>Timeframe</td><td>:</td><td></td><td></td></tr>
</table>

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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